

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
FMS (Post Split) to FMSS Reconciliation  
August 2002

Account	FMS (Post Split) As of 8/31/02 (RD 09-25-02)	FMSS As of 8/31/02 (RD 09-25-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
101001	6,531,428,980.49	6,759,393,760.49	-	(227,964,780.00)	No change from previous month.
101003	2,224,846,349.00		-	2,224,846,349.00	No change from previous month.
101004	1,604.42	1,604.42	-	-	No difference.
101012		(43,516,429.59)	-	43,516,429.59	See difference sheet
101013		2,226,010,216.76	-	(2,226,010,216.76)	See difference sheet
101022		(2,200.00)	-	2,200.00	See difference sheet
101023		6,282.60	-	(6,282.60)	See difference sheet
101052	(5,441,221,087.77)	(5,649,930,026.57)	208,705,093.13	3,845.67	No change from previous month.
101053	2,991,220,261.26	3,303,112,021.33	(305,399,264.68)	(6,492,495.39)	No change from previous month.
101073	905,256,244.11	898,707,748.64	-	6,548,495.47	No change from previous month.
1010XX				\$ (185,556,455.02)	
111010	199,532,214.03	(0.30)		199,532,214.33	No change from previous month.
131000	124,167,156.36	323,361,720.00	-	(199,194,563.64)	See difference sheet
131010		4,654,653.52	-	(4,654,653.52)	See difference sheet
1310XX				\$ (203,849,217.16)	
131900	(16,310,780.40)		-	(16,310,780.40)	No change from previous month.
134000	494,799,178.88	266,671,491.41	228,119,137.37	8,550.10	No change from previous month.
134001	1,286,824,955.29	1,286,824,955.29	-	-	No difference.
134004		-	-	-	No difference.
134010		752,088.37	-	(752,088.37)	See difference sheet
1340XX				\$ (743,538.27)	
134900	(8,550.10)	(540,835.10)	-	532,285.00	No change from previous month.
135000	1,943,523,758.92	1,919,855,637.43	(4,762,839.76)	28,430,961.25	See difference sheet
135001	3,389,331,632.95	3,389,331,632.95	-	-	No difference.
135005	305,903,863.82	305,903,863.82	-	-	No difference.
135006	(50,172,516.71)	(50,118,121.05)	-	(54,395.66)	No change from previous month.
1350XX				\$ 28,376,565.59	
136000	342,816.25	342,615.90	-	200.35	No change from previous month.
136010		334.42	-	(334.42)	See difference sheet
1360XX				\$ (134.07)	
136900	(200.35)	200.35	-	(400.70)	No change from previous month.
139900	(3,203,627,758.82)	(3,025,520,774.21)	(223,356,297.61)	45,249,313.00	See difference sheet
211000	(2,703,833,867.66)	(2,700,632,783.58)	(2,271,511.59)	(929,572.49)	See difference sheet
211001		(95,779.54)	-	95,779.54	See difference sheet
2110XX				\$ (833,792.95)	
212000	15,948,896.03	90,936,010.85	362,766.32	(75,349,881.14)	No change from previous month.
212010	(4,476.44)	393,471.07	-	(397,947.51)	No change from previous month.
212050	(6,348,669.80)	(6,348,669.80)	-	-	No difference.
2120XX				\$ (75,747,828.65)	
218000	(8,991,597,413.44)	(9,299,649,481.78)	98,602,916.83	209,449,151.51	See difference sheet
219000		-	-	-	No difference.
298000	(1,603.85)	(1,603.85)	-	-	No difference.
299000	(986.46)	(986.46)	-	-	No difference.
310000	-	-	-	-	No difference.
310700	-	-	-	-	No difference.
331000	-	-	-	-	No difference.
406000	578,301,731.15	548,745,845.02	-	29,555,886.13	See difference sheet
407000	1,975,432,899.00	2,019,876,497.00	-	(44,443,598.00)	No change from previous month.
420100	6,531,431,288.94	52,317,605,991.75	-	(45,786,174,702.81)	No change from previous month.
420102		(45,786,174,702.81)	-	45,786,174,702.81	See difference sheet
4201XX				\$ -	
426100	1,451,753,761.87	1,451,753,761.87	-	-	No difference.
426200	2,064,438,512.63	2,092,869,473.88	-	(28,430,961.25)	No change from previous month.
426300	511,660,596.15	511,660,596.15	-	-	No difference.
426600	52,347,449.36	52,344,215.31	-	3,234.05	See difference sheet
427200	2,224,846,349.00	2,224,846,349.00	-	-	No difference.
428200	0.10	0.10	-	-	No difference.
445000	(5,376,612,774.68)	(5,092,410,567.68)	-	(284,202,207.00)	No change from previous month.
451000	(853,585,592.82)	(883,141,478.95)	-	29,555,886.13	See difference sheet
459000	(2,269,533,776.41)	(2,568,623,695.28)	-	299,089,918.87	See difference sheet
461000	(1,254,469,884.15)	(1,227,243,882.93)	-	(27,226,001.22)	No change from previous month.
480100	(129,022,056.96)	(288,807,837.66)	-	159,785,780.70	See difference sheet
490100	21,009,708.76	(3,179,072.86)	-	24,188,781.62	See difference sheet
490200	(5,649,648,005.54)	(5,492,899,444.43)	-	(156,748,561.11)	See difference sheet
497200	121,649,793.60	122,781,927.52	-	(1,132,133.92)	See difference sheet
497201		(3,975.00)	-	3,975.00	See difference sheet
531000		(37,037.46)	-	37,037.46	See difference sheet
570000		-	-	-	No difference.
610000		134,419.68	-	(134,419.68)	No change from previous month.
633000		-	-	-	No difference.
900001		(12,431,084.76)	-	12,431,084.76	Beginning Balance Difference
900002		12,431,084.75	-	(12,431,084.75)	Beginning Balance Difference
901011	2,858,408,830.58			2,858,408,830.58	

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
FMS (Post Split) to FMSS Reconciliation  
August 2002

Account	FMS (Post Split) As of 8/31/02 (RD 09-25-02)	FMSS As of 8/31/02 (RD 09-25-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
901021	32,187,754.96			32,187,754.96	
901022	136,358,380.57			136,358,380.57	
901023	12,902,925.56			12,902,925.56	
901024	28,175,688.06			28,175,688.06	
901031	114,288,290.35			114,288,290.35	
901032	97,694,030.09			97,694,030.09	
901033	41,949,230.73			41,949,230.73	
901034	9,998,960.36			9,998,960.36	
901041	272,581,382.17			272,581,382.17	
901042	196,738,777.83			196,738,777.83	
901043	70,977,335.73			70,977,335.73	
901044	16,822,504.77			16,822,504.77	
901048	(383,873.13)			(383,873.13)	
901049	512,148.82			512,148.82	
901099	700,433.46			700,433.46	
911001	4,924,962.05			4,924,962.05	
911003	3,389,034.92			3,389,034.92	
911005	834,030,729.72			834,030,729.72	
911011	1,616,404,262.62			1,616,404,262.62	
911012	275,397,912.25			275,397,912.25	
911013	288,058,079.05			288,058,079.05	
911016	147,712,681.42			147,712,681.42	
911017	32,987,820.47			32,987,820.47	
911018	357,366,350.67			357,366,350.67	
911021	85,328,456.18			85,328,456.18	
911022	33,828,738.81			33,828,738.81	
911023	17,872,174.71			17,872,174.71	
911024	84,163,391.00			84,163,391.00	
911025	33,733,537.00			33,733,537.00	
911026	17,848,349.00			17,848,349.00	
911031	28,884,571.50			28,884,571.50	
911032	(364,011.55)			(364,011.55)	
911033	2,276,532.04			2,276,532.04	
911041	91,616,919,473.78			91,616,919,473.78	
911042	21,281,615,461.11			21,281,615,461.11	
911043	10,046,731,215.45			10,046,731,215.45	
912101	15,161,209,032.00			15,161,209,032.00	
912102	2,672,561,704.57			2,672,561,704.57	
912211	8,192,037,153.71			8,192,037,153.71	
912212	914,768,978.18			914,768,978.18	
912221	2,474,868,974.37			2,474,868,974.37	
912222	332,955,061.93			332,955,061.93	
912231	4,430,666,381.27			4,430,666,381.27	
912232	681,148,103.27			681,148,103.27	
912241	17,997,319,112.60			17,997,319,112.60	
912242	1,534,641,200.47			1,534,641,200.47	
912251	29,850,571,882.91			29,850,571,882.91	
912252	6,853,568,052.02			6,853,568,052.02	
912261	9,330,061,982.65			9,330,061,982.65	
912262	4,535,731,776.24			4,535,731,776.24	
912271	4,417,803,146.52			4,417,803,146.52	
912272	3,805,017,787.08			3,805,017,787.08	
913011	9,095,567,699.12			9,095,567,699.12	
913012	1,844,456,779.20			1,844,456,779.20	
913013	608,597,610.45			608,597,610.45	
913021	385,904,180.98			385,904,180.98	
913022	20,045,348.23			20,045,348.23	
913023	11,914,437.78			11,914,437.78	
930000	16,619,860.55			16,619,860.55	
999001	(16,619,859.55)			(16,619,859.55)	
999002	(1.00)			(1.00)	

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Kevin Headen

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
KC Abadian

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Cynthia Heath,  
Accounting Division Director

\*\*\*\*\* This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class	Amount			
101001	Oct ' 01	BB9	41020	Conversion	(227,964,780.00)	(227,964,780.00)	(227,964,780.00)
						<b>Sub-Total</b>	(227,964,780.00)
101003						2,224,846,349.00	
	Oct ' 01	BB5	54001	Spreadsheet	609,948,056.00		609,948,056.00
	Jan ' 02	BB5	54001	BD	488,622,267.00		488,622,267.00
	May ' 02	BB5	54001	BD	1,126,276,026.00		1,126,276,026.00
						<b>Sub-Total</b>	2,224,846,349.00
101012						43,516,429.59	
	Oct ' 01	BB7	4101H	Receivables	(3,210.00)		(3,210.00)
	Oct ' 01	BCC	2521A	Conversion	4,365,773.95		4,365,773.95
	Nov ' 01	BB7	4101H	Receivables	(10,696.00)		(10,696.00)
	Nov ' 01	BCC	2521A	Conversion	3,818,685.89		3,818,685.89
	Dec ' 01	BB7	4101H	Receivables	(59,360.00)		(59,360.00)
	Dec ' 01	BCC	2521A	Conversion	11,773,054.26		11,773,054.26
	Jan ' 02	BB7	4101H	Receivables	(35,854.82)		(35,854.82)
	Jan ' 02	BCC	2521A	Conversion	1,688,660.78		1,688,660.78
	Jan ' 02	BIB	4101H	Receivables	(85.83)		(85.83)
	Feb ' 02	BB7	4101H	Receivables	(1,590.44)		(1,590.44)
	Feb ' 02	BCC	2521A	Payables	4,679,549.53		4,679,549.53
	Feb ' 02	BCC	4301A	Payables	34.80		34.80
	Mar ' 02	BB7	4101H	Receivables	(4,392.16)		(4,392.16)
	Mar ' 02	BCC	2521A	Payables	5,370,127.35		5,370,127.35
	Mar ' 02	BCC	4301A	Payables	278.03		278.03
	Apr ' 02	BB7	4101H	Receivables	(2,422.17)		(2,422.17)
	Apr ' 02	BCC	2521A	Payables	2,719,376.42		2,719,376.42
	Apr ' 02	BCC	2521A	Spreadsheet	(337,625.08)		(337,625.08)
	Apr ' 02	BCC	4301A	Payables	5,000.73		5,000.73
	May ' 02	BB7	4101H	Receivables	(2,352.83)		(2,352.83)
	May ' 02	BCC	2521A	Payables	2,473,056.72		2,473,056.72
	Jun ' 02	BB7	4101H	Receivables	(2,196.70)		(2,196.70)
	Jun ' 02	BCC	2521A	Payables	2,080,947.57		2,080,947.57
	Jun ' 02	BCC	4301A	Spreadsheet	(5,313.56)		(5,313.56)
	Jul ' 02	BA9	4101H	Receivables	(4,207.50)		(4,207.50)
	Jul ' 02	BB7	4101H	Receivables	(4,444.00)		(4,444.00)
	Jul ' 02	BCC	2521A	Payables	2,842,646.94		2,842,646.94
	Jul ' 02	BCC	4301A	Payables	67.41		67.41
	Aug ' 02	BA9	4101H	Receivables	(10,831.67)		(10,831.67)
	Aug ' 02	BB7	4101H	Receivables	491,317.98		491,317.98
	Aug ' 02	BCC	2521A	Payables	1,692,433.99		1,692,433.99
						<b>Sub-Total</b>	41,343,509.29
	Oct ' 01	BB5	54001	Spreadsheet	(609,948,056.00)		(609,948,056.00)
	Oct ' 01	BIB	00000	Conversion	(35,605.71)		(35,605.71)
	Oct ' 01	BIB	61043	Conversion	(10,092.40)		(10,092.40)
	Nov ' 01	BIB	00000	Conversion	(808.89)		(808.89)
	Nov ' 01	BIB	61043	Conversion	(691.11)		(691.11)
	Dec ' 01	BIB	00000	Conversion	(29,212.45)		(29,212.45)
	Dec ' 01	BIB	61043	Conversion	(50,992.43)		(50,992.43)
	Jan ' 02	BA9	53010	44	(4,968.79)		(4,968.79)
	Jan ' 02	BA9	53020	44	(27,229.37)		(27,229.37)
	Jan ' 02	BA9	53040	44	(5,715.97)		(5,715.97)

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
101013	Jan '02	BB5	54001	Spreadsheet	(488,622,267.00)	(2,226,010,216.76)	(488,622,267.00)
	Jan '02	BIB	00000	Conversion	(3,140.13)		(3,140.13)
	Jan '02	BIB	61043	Conversion	(4,208.87)		(4,208.87)
	Feb '02	BA9	53010	44	(6,406.85)		(6,406.85)
	Feb '02	BA9	53020	44	(48,826.01)		(48,826.01)
	Feb '02	BA9	53020	Receivables	(7,162.00)		(7,162.00)
	Feb '02	BA9	53040	44	(5,162.16)		(5,162.16)
	Mar '02	BA9	53010	44	(3,739.61)		(3,739.61)
	Mar '02	BA9	53010	Receivables	(1,533.00)		(1,533.00)
	Mar '02	BA9	53020	44	(55,550.51)		(55,550.51)
	Mar '02	BA9	53040	44	(4,499.24)		(4,499.24)
	Apr '02	BA9	53010	44	(5,950.72)		(5,950.72)
	Apr '02	BA9	53010	Receivables	(5,556.00)		(5,556.00)
	Apr '02	BA9	53020	44	(54,506.67)		(54,506.67)
	Apr '02	BA9	53040	44	(5,915.32)		(5,915.32)
	May '02	BA9	53010	44	(3,239.69)		(3,239.69)
	May '02	BA9	53020	44	(64,341.20)		(64,341.20)
	May '02	BA9	53030	44	(7.80)		(7.80)
	May '02	BA9	53040	44	(4,794.05)		(4,794.05)
	May '02	BB5	54001	Spreadsheet	(1,126,276,026.00)		(1,126,276,026.00)
	Jun '02	BA9	3302C	Spreadsheet	28,432,565.67		28,432,565.67
	Jun '02	BA9	53010	44	(9,096.13)		(9,096.13)
	Jun '02	BA9	53020	44	(40,993.37)		(40,993.37)
	Jun '02	BA9	53020	Receivables	(6,248.47)		(6,248.47)
	Jun '02	BA9	53030	44	(30.00)		(30.00)
	Jun '02	BA9	53040	44	(3,406.28)		(3,406.28)
	Jun '02	BA9	53070	44	(200.00)		(200.00)
	Jun '02	BB7	4101H	Spreadsheet	2,472,103.83		2,472,103.83
	Jun '02	BB7	74013	Spreadsheet	(28,432,565.67)		(28,432,565.67)
	Jun '02	BIB	4101H	Spreadsheet	(672,365.83)		(672,365.83)
	Jul '02	BA9	53010	44	(3,264.79)		(3,264.79)
	Jul '02	BA9	53010	Receivables	(7,081.00)		(7,081.00)
	Jul '02	BA9	53020	44	(57,754.56)		(57,754.56)
	Jul '02	BA9	53020	Receivables	(100.53)		(100.53)
	Jul '02	BA9	53030	44	(13.90)		(13.90)
	Jul '02	BA9	53040	44	(5,113.06)		(5,113.06)
	Jul '02	BB7	4101H	Spreadsheet	(2,472,103.83)		(2,472,103.83)
	Jul '02	BIB	4101H	Spreadsheet	672,365.83		672,365.83
	Aug '02	BA9	53010	44	(1,626.55)		(1,626.55)
	Aug '02	BA9	53010	Receivables	(525,754.00)		(525,754.00)
	Aug '02	BA9	53020	44	(37,395.93)		(37,395.93)
	Aug '02	BA9	53020	Receivables	(12,971.00)		(12,971.00)
	Aug '02	BA9	53030	44	(42.94)		(42.94)
	Aug '02	BA9	53040	44	(2,918.30)		(2,918.30)
						<b>Sub-Total</b>	(2,226,010,216.76)
101022	Aug '02	BB7	4101H	Receivables	2,200.00	2,200.00	2,200.00
						<b>Sub-Total</b>	2,200.00
	Oct '01	BIB	00000	Conversion	(805.53)		(805.53)
	Oct '01	BIB	61043	Conversion	(694.47)		(694.47)
	Dec '01	BIB	00000	Conversion	(1,316.43)		(1,316.43)
	Dec '01	BIB	61043	Conversion	(183.57)		(183.57)

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
101023	Jan '02	BA9	53020	44	(822.43)	(6,282.60)	(822.43)
	Jan '02	BA9	53040	44	(180.17)		(180.17)
	Feb '02	BA9	53020	44	(5.00)		(5.00)
	Mar '02	BA9	53040	44	(75.00)		(75.00)
	Aug '02	BA9	53010	Receivables	(2,200.00)		(2,200.00)
						<b>Sub-Total</b>	(6,282.60)
101052	Beginning Balance Difference				208,705,093.13	208,708,938.80	208,705,093.13
	Oct '01	BA7	4101H	22	3,845.67		3,845.67
							0.00
							0.00
						<b>Sub-Total</b>	208,708,938.80
101053	Beginning Balance Difference				(305,399,264.68)	(311,891,760.07)	(305,399,264.68)
	Feb '02	BA9	74016	22	(5,646,135.85)		(5,646,135.85)
	Feb '02	BB7	65025	22	(902,359.62)		(902,359.62)
	Apr '02	BB7	69022	22	54,395.66		54,395.66
	Jun '02	BA9	74016	Spreadsheet	(63,669,735.80)		(63,669,735.80)
	Jun '02	BA9	74016	Spreadsheet	1,604.42		1,604.42
	Jul '02	BA9	74016	Spreadsheet	63,669,735.80		63,669,735.80
						<b>Sub-Total</b>	(311,891,760.07)
101073	Feb '02	BA9	74016	22	5,646,135.85	6,548,495.47	5,646,135.85
	Feb '02	BB7	65025	22	902,359.62		902,359.62
						<b>Sub-Total</b>	6,548,495.47
111010	Oct '01	BB9	41020	Conversion	227,964,780.00	199,532,214.33	227,964,780.00
	Oct '01	BIB	00000	Conversion	35,605.71		35,605.71
	Oct '01	BIB	4101H	Conversion	(39,708.61)		(39,708.61)
	Oct '01	BIB	61043	Conversion	4,102.90		4,102.90
	Dec '01	BIB	00000	Conversion	29,212.45		29,212.45
	Dec '01	BIB	4101H	Conversion	(81,016.77)		(81,016.77)
	Dec '01	BIB	61043	Conversion	44,455.32		44,455.32
	Jan '02	BIB	00000	Conversion	3,140.13		3,140.13
	Jan '02	BIB	61043	Conversion	4,208.87		4,208.87
	Jun '02	BA9	3302C	Spreadsheet	(28,432,565.67)		(28,432,565.67)
						<b>Sub-Total</b>	199,532,214.33
	Oct '01	BB7	4101H	Receivables	3,210.00	(199,194,563.64)	3,210.00
	Oct '01	BIB	4101H	Conversion	41,018.31		41,018.31
	Nov '01	BB7	4101H	Receivables	13,348.00		13,348.00
	Nov '01	BIB	4101H	Conversion	1,313.06		1,313.06
	Dec '01	000	00000	Conversion	5,105,246.60		5,105,246.60
	Dec '01	BA9	53010	Conversion	51,767.36		51,767.36
	Dec '01	BA9	53020	Conversion	(176,431.92)		(176,431.92)
	Dec '01	BB7	4101H	Receivables	(4,742,607.00)		(4,742,607.00)
	Dec '01	BIB	4101H	Conversion	82,333.20		82,333.20
	Dec '01	BIB	4101H	Receivables	234,000.00		234,000.00
	Jan '02	BB7	4101H	Receivables	(3,839,521.00)		(3,839,521.00)
	Feb '02	BB7	4101H	Receivables	(294,771.00)		(294,771.00)
	Mar '02	BA9	53010	Receivables	(14,293.00)		(14,293.00)
	Mar '02	BA9	53020	Receivables	(136,940.00)		(136,940.00)
	Mar '02	BB7	4101H	Receivables	(479,604.17)		(479,604.17)
	Apr '02	BA9	53010	Receivables	5,556.00		5,556.00
	Apr '02	BB7	4101H	Receivables	10,169,886.90		10,169,886.90

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
131000	Apr '02	BIB	4101H	Receivables	426,269.00	(199,194,563.64)	426,269.00
	May '02	BA9	53010	Receivables	(911,714.00)		(911,714.00)
	Jun '02	000	54001	Spreadsheet	(197,958,921.00)		(197,958,921.00)
	Jun '02	000	62049	Spreadsheet	(340,752,191.25)		(340,752,191.25)
	Jun '02	BA9	53020	Receivables	6,248.47		6,248.47
	Jun '02	BB7	4101H	Receivables	(2,571,940.00)		(2,571,940.00)
	Jun '02	BIB	4101H	Receivables	2,572,991.00		2,572,991.00
	Jul '02	BA9	4101H	Receivables	(5,426,799.00)		(5,426,799.00)
	Jul '02	BA9	53010	Receivables	8,737.00		8,737.00
	Jul '02	BA9	53020	Receivables	100.53		100.53
	Jul '02	BB7	4101H	Receivables	(1,292,239.00)		(1,292,239.00)
	Aug '02	000	62049	Spreadsheet	340,752,191.25		340,752,191.25
	Aug '02	BA9	4101H	Receivables	(121,774.98)		(121,774.98)
	Aug '02	BA9	53010	Receivables	(113,471,068.00)		(113,471,068.00)
	Aug '02	BA9	53020	Receivables	12,971.00		12,971.00
	Aug '02	BA9	53040	Receivables	(7,306.00)		(7,306.00)
	Aug '02	BB7	4101H	Receivables	113,516,370.00		113,516,370.00
						<b>Sub-Total</b>	(199,194,563.64)
131010	Oct '01	BA9	53010	44	(3,925,647.81)	(4,654,653.52)	(3,925,647.81)
	Nov '01	BA9	53020	44	(1,054,934.24)		(1,054,934.24)
	Jan '02	BA9	53010	44	4,968.79		4,968.79
	Jan '02		53020	44	28,051.80		28,051.80
	Feb '02	BA9	53010	44	6,406.85		6,406.85
	Feb '02		53020	44	48,831.01		48,831.01
	Mar '02	BA9	53010	44	3,739.61		3,739.61
	Mar '02		53020	44	55,542.07		55,542.07
	Apr '02	BA9	53010	44	5,951.43		5,951.43
	Apr '02	BA9	53020	44	54,506.67		54,506.67
	May '02	BA9	53010	44	3,239.69		3,239.69
	May '02	BA9	53020	44	43,012.20		43,012.20
	Jun '02	BA9	53010	44	9,096.13		9,096.13
	Jun '02	BA9	53020	44	40,993.37		40,993.37
	Jul '02	BA9	53010	44	3,264.79		3,264.79
	Jul '02	BA9	53020	44	29,111.56		29,111.56
	Aug '02	BA9	53010	44	1,627.85		1,627.85
	Aug '02	BA9	53020	44	(12,415.29)		(12,415.29)
						<b>Sub-Total</b>	(4,654,653.52)
131900	Oct '01	BIB	4101H	Conversion	(41,018.31)	(16,310,780.40)	(41,018.31)
	Nov '01	BIB	4101H	Conversion	(1,313.06)		(1,313.06)
	Dec '01	000	00000	Conversion	(16,310,780.40)		(16,310,780.40)
	Dec '01	BIB	4101H	Conversion	(82,333.20)		(82,333.20)
	Dec '01	BIB	4101H	Spreadsheet	124,664.57		124,664.57
						<b>Sub-Total</b>	(16,310,780.40)
134000	Beginning Balance Difference				228,119,137.37	1,514,952,642.76	228,119,137.37
	Oct '01	61043	61043	Conversion	6,041.44		6,041.44
	Dec '01	000	00000	Conversion	8,550.10		8,550.10
	Dec '01	BA9	53010	Conversion	(18.11)		(18.11)
	Dec '01	BA9	53040	Conversion	540,853.21		540,853.21
	Dec '01	BIB	61043	Conversion	(546,876.54)		(546,876.54)
	Jun '02	000	00000	Spreadsheet	1,286,824,955.29		1,286,824,955.29

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
						<b>Sub-Total</b>	1,514,952,642.76
134001	Jun '02	000	00000	Spreadsheet	1,286,824,955.29	1,286,824,955.29	1,286,824,955.29
						<b>Sub-Total</b>	1,286,824,955.29
134010	Dec '01	BA9	53040	44	(549,385.20)	(752,088.37)	(549,385.20)
	Jan '02	BA9	53040	44	(5,391.38)		(5,391.38)
	Feb '02	BA9	53040	44	498.28		498.28
	Mar '02	BA9	53040	44	(59,259.28)		(59,259.28)
	Apr '02	BA9	53040	44	(34,643.80)		(34,643.80)
	May '02	BA9	53040	44	(24,997.27)		(24,997.27)
	Jun '02	BA9	53040	44	(27,071.93)		(27,071.93)
	Jul '02	BA9	53040	44	(25,280.82)		(25,280.82)
	Aug '02	BA9	53040	44	(26,556.97)		(26,556.97)
						<b>Sub-Total</b>	(725,531.40)
134900	Oct '01	BIB	61043	Conversion	(6,041.44)	532,285.00	(6,041.44)
	Dec '01	000	00000	Conversion	(8,550.10)		(8,550.10)
	Dec '01	BIB	61043	Conversion	546,876.54		546,876.54
						<b>Sub-Total</b>	532,285.00
135000	Beginning				(4,762,839.76)	23,668,121.49	(4,762,839.76)
	Jun '02	BA9	74016	Spreadsheet	63,669,735.80		63,669,735.80
	Jun '02	BA9	74016	Spreadsheet	(1,604.42)		(1,604.42)
	Jun '02	BB7	74013	Spreadsheet	28,432,565.67		28,432,565.67
	Jul '02	BA9	74016	Spreadsheet	(63,669,735.80)		(63,669,735.80)
						<b>Sub-Total</b>	23,668,121.49
135001						0.00	
						<b>Sub-Total</b>	0.00
135005							
						<b>Sub-Total</b>	0.00
135006	Apr '02	BB7	69022	22	(54,395.66)	(54,395.66)	(54,395.66)
						<b>Sub-Total</b>	(54,395.66)
136000	Oct '01	BIB	61043	Conversion	14.79	200.35	14.79
	Dec '01	000	00000	Conversion	200.35		200.35
	Dec '01	BA9	53020	Conversion	(14.79)		(14.79)
	Dec '01	BA9	53030	Conversion	(185.56)		(185.56)
	Dec '01	BIB	61043	Conversion	185.56		185.56
						<b>Sub-Total</b>	200.35
136010	Mar '02	BA9	53030	44	(70.73)	(334.42)	(70.73)
	Apr '02	BA9	53030	44	(19.66)		(19.66)
	Apr '02	BA9	53040	44	(172.85)		(172.85)
	May '02	BA9	53030	44	2.88		2.88
	May '02	BA9	53040	44	171.45		171.45
	May '02	BA9	53070	44	(200.00)		(200.00)
	Jun '02	BA9	53030	44	14.76		14.76
	Jun '02	BA9	53040	44	31.55		31.55

11/10/2002

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
	Aug '02	BA9	53010	Receivables	113,999,022.00		113,999,022.00
	Aug '02	BA9	53020	44	49,811.22		49,811.22
	Aug '02	BA9	53030	44	50.12		50.12
	Aug '02	BA9	53040	44	26,769.80		26,769.80
	Aug '02	BA9	53040	Receivables	7,306.00		7,306.00
	Aug '02	BB7	4101H	Receivables	(114,005,497.98)		(114,005,497.98)
						<b>Sub-Total</b>	(178,106,993.05)
211000	Beginning Balance Difference					(3,201,084.10)	(2,271,511.59)
	Oct '01	BCC	2521A	Conversion	502,960.11		502,960.11
	Nov '01	BCC	2521A	Conversion	(2,113,635.21)		(2,113,635.21)
	Dec '01	BA9	3302C	22	(0.01)		(0.01)
	Dec '01	BA9	4201B	22	(0.01)		(0.01)
	Dec '01	BCC	2521A	Conversion	(4,971.45)		(4,971.45)
	Jan '02	BCC	2521A	Conversion	(1,139,033.68)		(1,139,033.68)
	Feb '02	BCC	2521A	Payables	4,639,812.25		4,639,812.25
	Mar '02	BCC	2521A	Payables	(1,567,644.15)		(1,567,644.15)
	Apr '02	BA9	4201J	22	16,920.34		16,920.34
	Apr '02	BDC	4201J		(16,920.34)		(16,920.34)
	Apr '02	BCC	2521A	Payables	(729,849.35)		(729,849.35)
	May '02	BCC	2521A	Payables	(311,811.23)		(311,811.23)
	Jun '02	BCC	2521A	Payables	(670,979.28)		(670,979.28)
	Jun '02	BCC	2521A	Spreadsheet	(110,897.60)		(110,897.60)
	Jul '02	BCC	2521A	Payables	632,999.85		632,999.85
	Jul '02	BCC	2521A	Spreadsheet	110,897.60		110,897.60
	Aug '02	BCC	2521A	Payables	(167,420.35)		(167,420.35)
						<b>Sub-Total</b>	(3,201,084.10)
211001	Apr '02	BCC	2521A	Payables	(2,679,943.83)	95,779.54	(2,679,943.83)
	Apr '02	BCC	2521A	Purchasing	2,906,461.34		2,906,461.34
	May '02	BCC	2521A	Payables	(2,161,245.49)		(2,161,245.49)
	May '02	BCC	2521A	Purchasing	2,030,507.52		2,030,507.52
	Jun '02	BCC	2521A	Payables	(1,278,663.62)		(1,278,663.62)
	Jun '02	BCC	2521A	Purchasing	2,091,772.63		2,091,772.63
	Jul '02	BCC	2521A	Payables	(2,366,752.85)		(2,366,752.85)
	Jul '02	BCC	2521A	Purchasing	1,651,429.84		1,651,429.84
	Aug '02	BCC	2521A	Payables	(1,487,782.33)		(1,487,782.33)
	Aug '02	BCC	2521A	Purchasing	1,389,996.33		1,389,996.33
						<b>Sub-Total</b>	95,779.54
212000	Beginning Balance Difference					(74,987,012.82)	362,766.32
	Feb '02	BA7	4101G	22	(4,030,778.85)		(4,030,778.85)
	Feb '02	BA7	4101H	22	(71,264,706.63)		(71,264,706.63)
	Apr '02	BB7	69022	22	(54,293.66)		(54,293.66)
							0.00
						<b>Sub-Total</b>	(74,987,012.82)
212010	Apr '02	BCC	2521A	Payables	690,416.76	(397,947.51)	690,416.76
	Apr '02	BCC	4301A	Payables	67.41		67.41
	Jun '02	BCC	2521A	Payables	(20,407.07)		(20,407.07)
	Jun '02	BCC	4301A	Spreadsheet	(67.41)		(67.41)
	Jul '02	BCC	2521A	Payables	(1,067,889.79)		(1,067,889.79)

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
	Jul '02	BCC	4301A	Payables	(67.41)		(67.41)
						<b>Sub-Total</b>	(397,947.51)
218000	Beginning Balance Difference				98,602,916.83		98,602,916.83
	Oct '01	BA7	4101H	22	(3,845.67)		(3,845.67)
	Oct '01	BIB	4101H	Conversion	41,018.31		41,018.31
	Oct '01	BIB	61043	Conversion	6,179.80		6,179.80
	Nov '01	BIB	4101H	Conversion	1,313.06		1,313.06
	Nov '01		61043	Conversion	186.94		186.94
	Dec '01	BIB	4101H	Conversion	82,333.20		82,333.20
	Dec '01	BIB	61043	Conversion	6,720.68		6,720.68
	Jan '02	BCC	2521A	Purchasing	(4,775,329.07)		(4,775,329.07)
	Feb '02	BA7	4101G	22	4,030,778.85		4,030,778.85
	Feb '02		4101H	22	71,264,706.63		71,264,706.63
	Feb '02	BCC	2521A	Purchasing	(96,423,433.61)		(96,423,433.61)
	Feb '02	BDC	74011	22	91,246,093.58		91,246,093.58
	Mar '02	BCC	2521A	Purchasing	(3,169,175.88)		(3,169,175.88)
	Apr '02	BA9	4201J	22	(16,920.34)		(16,920.34)
	Apr '02	BB7	69022	22	54,395.66		54,395.66
	Apr '02	BCC	2521A	Purchasing	(2,906,461.34)		(2,906,461.34)
	Apr '02	BDC	4201J		16,920.34		16,920.34
	May '02	BA9	4201J	22	(71,667.40)		(71,667.40)
	May '02	BCC	2521A	Purchasing	(2,030,507.52)		(2,030,507.52)
	May '02	BDC	4201J		71,667.40		71,667.40
	Jun '02	000	4301C	Spreadsheet	340,752,191.25		340,752,191.25
	Jun '02	000	54001	Spreadsheet	128,443,503.74		128,443,503.74
	Jun '02	BA9	53040	Spreadsheet	29,134.27		29,134.27
	Jun '02	BA9	74016	Spreadsheet	63,669,735.80		63,669,735.80
	Jun '02	BA9	74016	Spreadsheet	(1,604.42)		(1,604.42)
	Jun '02	BB7	74013	Spreadsheet	28,432,565.67		28,432,565.67
	Jun '02	BCC	2521A	Purchasing	(2,091,772.63)		(2,091,772.63)
	Jun '02	BCC	2521A	Spreadsheet	337,625.08		337,625.08
	Jul '02	BA9	53040	Spreadsheet	(29,134.27)		(29,134.27)
	Jul '02	BA9	74016	Spreadsheet	(63,669,735.80)		(63,669,735.80)
	Jul '02	BCC	2521A	Payables	(17,482.07)		(17,482.07)
	Jul '02	BCC	2521A	Purchasing	(1,651,429.84)		(1,651,429.84)
	Aug '02	000	4301C	Spreadsheet	(340,752,191.25)		(340,752,191.25)
	Aug '02	BCC	2521A	Payables	(37,231.31)		(37,231.31)
	Aug '02	BCC	2521A	Purchasing	(1,389,996.33)		(1,389,996.33)
						<b>Sub-Total</b>	308,052,068.34
	Oct '01	000	00000	Budgetary Trans	(3,797,297,645.00)		(3,797,297,645.00)
	Oct '01	BIB	00000	Conversion	36,411.24		36,411.24
	Oct '01		61043	Conversion	10,786.87		10,786.87
	Nov '01	000	00000	Budgetary Trans	(20,000,000.00)		(20,000,000.00)
	Nov '01	BB7	4101H	Receivables	(2,652.00)		(2,652.00)
	Nov '01	BIB	00000	Conversion	808.89		808.89
	Nov '01		61043	Conversion	691.11		691.11
	Dec '01	000	00000	Budgetary Trans	3,797,297,645.00		3,797,297,645.00
	Dec '01	BB7	4101H	Receivables	2,652.00		2,652.00
	Dec '01	BIB	00000	Conversion	30,528.88		30,528.88
	Dec '01	BIB	61043	Conversion	51,176.00		51,176.00
	Jan '02	BA9	53010	44	4,968.79		4,968.79

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
406000	Jan '02	BA9	53020	44	28,051.80	29,555,886.13	28,051.80
	Jan '02	BA9	53040	44	5,896.14		5,896.14
	Jan '02	BB7	4101H	Receivables	(13,329.82)		(13,329.82)
	Jan '02	BIB	00000	Conversion	3,140.13		3,140.13
	Jan '02	BIB	61043	Conversion	4,208.87		4,208.87
	Feb '02	000	00000	Budgetary Trans	20,000,000.00		20,000,000.00
	Feb '02	BA9	53010	44	6,406.85		6,406.85
	Feb '02	BA9	53020	44	48,831.01		48,831.01
	Feb '02	BA9	53020	Receivables	1,015.00		1,015.00
	Feb '02	BA9	53040	44	5,162.16		5,162.16
	Feb '02	BB7	4101H	Receivables	512.28		512.28
	Mar '02	BA9	53010	44	3,739.61		3,739.61
	Mar '02	BA9		Receivables	1,533.00		1,533.00
	Mar '02	BA9	53020	44	55,550.51		55,550.51
	Mar '02	BA9	53040	44	4,574.24		4,574.24
	Mar '02	BB7	4101H	Receivables	2,792.71		2,792.71
	Apr '02	BA9	53010	44	5,950.72		5,950.72
	Apr '02	BA9	53010	Receivables	5,556.00		5,556.00
	Apr '02	BA9	53020	44	54,506.67		54,506.67
	Apr '02	BA9	53040	44	5,915.32		5,915.32
	Apr '02	BB7	69022	22	(54,395.66)		(54,395.66)
	May '02	BA9	53010	44	3,239.69		3,239.69
	May '02	BA9	53020	44	64,341.20		64,341.20
	May '02	BA9	53030	44	7.80		7.80
	May '02	BA9	53040	44	4,794.05		4,794.05
	May '02	BB7	4101H	Receivables	13,329.82		13,329.82
	Jun '02	BA9	53010	44	9,096.13		9,096.13
	Jun '02	BA9	53020	44	40,993.37		40,993.37
	Jun '02	BA9	53020	Receivables	6,248.47		6,248.47
	Jun '02	BA9	53030	44	30.00		30.00
	Jun '02	BA9	53040	44	3,406.28		3,406.28
	Jun '02	BA9	53070	44	200.00		200.00
	Jun '02	BA9	74016	Spreadsheet	61,352,023.05		61,352,023.05
	Jun '02	BA9	74016	Spreadsheet	(1,604.42)		(1,604.42)
	Jun '02	BB7	4101H	Receivables	1,202.05		1,202.05
	Jun '02	BB7	74013	Spreadsheet	28,432,565.67		28,432,565.67
	Jul '02	BA9	4101H	Receivables	4,207.50		4,207.50
	Jul '02	BA9	53010	44	3,264.79		3,264.79
	Jul '02	BA9	53010	Receivables	11,625.90		11,625.90
	Jul '02	BA9	53020	44	57,754.56		57,754.56
	Jul '02	BA9	53020	Receivables	301.59		301.59
	Jul '02	BA9	53030	44	13.90		13.90
	Jul '02	BA9	53040	44	5,113.06		5,113.06
	Jul '02	BA9	74016	Spreadsheet	(61,352,023.05)		(61,352,023.05)
	Aug '02	BA9	4101H	Receivables	10,831.67		10,831.67
	Aug '02	BA9	53010	44	1,626.55		1,626.55
	Aug '02	BA9	53010	Receivables	526,259.00		526,259.00
	Aug '02	BA9	53020	44	37,395.93		37,395.93
	Aug '02	BA9	53020	Receivables	12,971.00		12,971.00
	Aug '02	BA9	53030	44	42.94		42.94
	Aug '02	BA9	53040	44	2,918.30		2,918.30
	Aug '02	BB7	4101H	Receivables	(7,279.99)		(7,279.99)
						<b>Sub-Total</b>	29,555,886.13
	Oct '01	000	00000	Budgetary Trans	(2,951,075,272.45)		(2,951,075,272.45)

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
407000	Oct '01	BB5	00000	Spreadsheet	(314,526,099.00)	(44,443,598.00)	(314,526,099.00)
	Dec '01	000	00000	Budgetary Trans	3,221,157,773.45		3,221,157,773.45
						<b>Sub-Total</b>	(44,443,598.00)
420100	Oct '01	B41	00000	Manual	(434,940,963.04)	(45,786,174,702.82)	(434,940,963.04)
	Oct '01	BA1	00000	Manual	(438,438,998.00)		(438,438,998.00)
	Oct '01	BA7	00000	Manual	(22,554,235,268.88)		(22,554,235,268.88)
	Oct '01	BA7	4101H	Manual	(386,948.52)		(386,948.52)
	Oct '01	BA9	00000	Manual	(16,225,659,827.87)		(16,225,659,827.87)
	Oct '01	BA9	3302C	Manual	28,432,565.67		28,432,565.67
	Oct '01	BA9	74011	Manual	219,914,290.68		219,914,290.68
	Oct '01	BB1	00000	Manual	(10,436,385.89)		(10,436,385.89)
	Oct '01	BB7	00000	Manual	0.00		0.00
	Oct '01	BB9	00000	Manual	(6,669,078,669.00)		(6,669,078,669.00)
	Oct '01	BB9	41020	Manual	(227,964,779.66)		(227,964,779.66)
	Oct '01	BCC	00000	Manual	(146,392,901.23)		(146,392,901.23)
	Oct '01	BDC	00000	Manual	(2,126,723.89)		(2,126,723.89)
	Oct '01	BIB	00000	Manual	0.00		0.00
	Oct '01	BMA	00000	Manual	715,558,292.49		715,558,292.49
	Oct '01	BVF	00000	Manual	(40,418,385.68)		(40,418,385.68)
							0.00
						<b>Sub-Total</b>	(45,786,174,702.82)
420102	Oct '01	B41	00000	Manual	434,940,963.04	45,786,174,702.82	434,940,963.04
	Oct '01	BA1	00000	Manual	438,438,998.00		438,438,998.00
	Oct '01	BA7	00000	Manual	22,554,235,268.88		22,554,235,268.88
	Oct '01	BA7	4101H	Manual	386,948.52		386,948.52
	Oct '01	BA9	00000	Manual	16,225,659,827.87		16,225,659,827.87
	Oct '01	BA9	3302C	Manual	(28,432,565.67)		(28,432,565.67)
	Oct '01	BA9	74011	Manual	(219,914,290.68)		(219,914,290.68)
	Oct '01	BB1	00000	Manual	10,436,385.89		10,436,385.89
	Oct '01	BB7	00000	Manual	0.00		0.00
	Oct '01	BB9	00000	Manual	6,669,078,669.00		6,669,078,669.00
	Oct '01	BB9	41020	Manual	227,964,779.66		227,964,779.66
	Oct '01	BCC	00000	Manual	146,392,901.23		146,392,901.23
	Oct '01	BDC	00000	Manual	2,126,723.89		2,126,723.89
	Oct '01	BIB	00000	Manual	0.00		0.00
	Oct '01	BMA	00000	Manual	(715,558,292.49)		(715,558,292.49)
	Oct '01	BVF	00000	Manual	40,418,385.68		40,418,385.68
						<b>Sub-Total</b>	45,786,174,702.82
426200	Jun '02	BA9	74016	Spreadsheet	(61,352,023.05)	(28,430,961.25)	(61,352,023.05)
	Jun '02	BA9	74016	Spreadsheet	1,604.42		1,604.42
	Jun '02	BB7	74013	Spreadsheet	(28,432,565.67)		(28,432,565.67)
	Jul '02	BA9	74016	Spreadsheet	61,352,023.05		61,352,023.05
						<b>Sub-Total</b>	(28,430,961.25)
	Oct '01	BIB	61043	Conversion	(6,179.80)		(6,179.80)
	Nov '01	BIB	61043	Conversion	(186.94)		(186.94)
	Dec '01	BIB	61043	Conversion	(6,070.23)		(6,070.23)
	Jan '02	BA9	53040	44	(5,896.14)		(5,896.14)

11/10/2002

11/10/2002

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
459000	Mar '02	BA9	00000	44	(63,864.36)	299,089,918.87	(63,864.36)
	Mar '02		53010	Receivables	(1,533.00)		(1,533.00)
	Mar '02	BB7	4101H	Receivables	(2,792.71)		(2,792.71)
	Apr '02	000	00000	Budgetary Trans	(1,374,302,148.00)		(1,374,302,148.00)
	Apr '02	BA9	00000	44	(66,372.71)		(66,372.71)
	Apr '02	BA9	53010	Receivables	(5,556.00)		(5,556.00)
	Apr '02	BB7	69022	22	54,395.66		54,395.66
	May '02	BA9	00000	44	(72,382.74)		(72,382.74)
	May '02	BB7	4101H	Receivables	(13,329.82)		(13,329.82)
	Jun '02	000	00000	Budgetary Trans	(621,284,844.11)		(621,284,844.11)
	Jun '02	000	00000	Spreadsheet	4,561,821,497.61		4,561,821,497.61
	Jun '02	BA9	00000	44	(53,725.78)		(53,725.78)
	Jun '02	BA9	53020	Receivables	(6,248.47)		(6,248.47)
	Jun '02	BA9	74016	Spreadsheet	(61,352,023.05)		(61,352,023.05)
	Jun '02	BA9	74016	Spreadsheet	1,604.42		1,604.42
	Jun '02	BB7	4101H	Receivables	(1,202.05)		(1,202.05)
	Jun '02	BB7	74013	Spreadsheet	(28,432,565.67)		(28,432,565.67)
	Jul '02	000	00000	Budgetary Trans	(1,056,193,343.99)		(1,056,193,343.99)
	Jul '02	000	00000	Spreadsheet	1,056,193,343.99		1,056,193,343.99
	Jul '02	BA9	00000	44	(66,146.31)		(66,146.31)
	Jul '02	BA9	4101H	Receivables	(4,207.50)		(4,207.50)
	Jul '02	BA9	53010	Receivables	(11,625.90)		(11,625.90)
	Jul '02	BA9	53020	Receivables	(301.59)		(301.59)
	Jul '02	BA9	74016	Spreadsheet	61,352,023.05		61,352,023.05
	Aug '02	BA9	00000	44	(41,983.72)		(41,983.72)
	Aug '02	BA9	4101H	Receivables	(10,831.67)		(10,831.67)
	Aug '02	BA9	53010	Receivables	(526,259.00)		(526,259.00)
	Aug '02	BA9	53020	Receivables	(12,971.00)		(12,971.00)
	Aug '02	BB7	4101H	Receivables	7,279.99		7,279.99
					<b>Sub-Total</b>		299,089,918.87
	Oct '01	BA7	4101H	22	(3,845.67)		(3,845.67)
	Oct '01	BA9	00000	Budgetary Trans	292,026,099.00		292,026,099.00
	Oct '01	BBK	00000	00	(17,473,388.00)		(17,473,388.00)
	Oct '01	BDC	00000	00	(246,141,365.00)		(246,141,365.00)
	Oct '01	BDD	00000	00	(28,411,346.00)		(28,411,346.00)
	Nov '01	B41	00000	Budgetary Trans	(40,000.00)		(40,000.00)
	Nov '01	BDC	00000	Conversion	40,000.00		40,000.00
	Dec '01	BA9	00000	Budgetary Trans	359,000,000.00		359,000,000.00
	Dec '01	BBK	00000	Conversion	(49,924,991.04)		(49,924,991.04)
	Dec '01	BCC	2521A	Conversion	(27,222,155.55)		(27,222,155.55)
	Dec '01	BDC	00000	Conversion	(295,822,033.95)		(295,822,033.95)
	Dec '01	BDD	00000	Conversion	(13,252,975.00)		(13,252,975.00)
	Dec '01	BIB	00000	Conversion	(80,000,000.00)		(80,000,000.00)
	Dec '01	BSA	00000	Conversion	80,000,000.00		80,000,000.00
	Jan '02	BA7	00000	Budgetary Trans	158,899,723.00		158,899,723.00
	Jan '02	BA9	00000	Budgetary Trans	329,722,544.00		329,722,544.00
	Jan '02	BCC	2521A	Conversion	52,000,261.82		52,000,261.82
	Jan '02	BCC	2521A	Purchasing	(52,000,261.82)		(52,000,261.82)
	Jan '02	BBK	00000	00	(13,359,287.00)		(13,359,287.00)
	Jan '02	BBK	00000	Conversion	15,000,000.00		15,000,000.00
	Jan '02	BDC	00000	00	(286,229,046.00)		(286,229,046.00)
	Jan '02	BDD	00000	00	(30,134,211.00)		(30,134,211.00)
	Jan '02	BDD	00000	Conversion	(15,000,000.00)		(15,000,000.00)
	Jan '02	BIB	00000	00	(120,137,149.00)		(120,137,149.00)

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
461000	Jan '02	BSA	00000	00	(38,762,574.00)	(27,226,001.21)	(38,762,574.00)
	Feb '02	B41	00000	Budgetary Trans	47,500,000.00		47,500,000.00
	Feb '02	B41	00000	00	(50,000,000.00)		(50,000,000.00)
	Feb '02	BA7	00000	Budgetary Trans	411,998,892.21		411,998,892.21
	Feb '02	BA9	00000	Budgetary Trans	208,329,776.68		208,329,776.68
	Feb '02	BBK	00000	00	(20,705,779.45)		(20,705,779.45)
	Feb '02	BCC	4301A	Payables	(34.80)		(34.80)
	Feb '02	BDC	00000	00	(274,836,645.38)		(274,836,645.38)
	Feb '02	BDD	00000	00	(25,287,351.85)		(25,287,351.85)
	Feb '02	BIB	00000	00	(222,704,719.12)		(222,704,719.12)
	Feb '02	BSA	00000	00	(74,294,173.09)		(74,294,173.09)
	Mar '02	BA9	00000	Budgetary Trans	450,000,000.00		450,000,000.00
	Mar '02	BBK	00000	00	(45,000,000.00)		(45,000,000.00)
	Mar '02	BCC	4301A	Payables	(278.03)		(278.03)
	Mar '02	BDC	00000	00	(360,000,000.00)		(360,000,000.00)
	Mar '02	BDD	00000	00	(45,000,000.00)		(45,000,000.00)
	Apr '02	BA7	00000	Budgetary Trans	815,817,901.88		815,817,901.88
	Apr '02	BA9	00000	Budgetary Trans	682,484,245.92		682,484,245.92
	Apr '02	BA9	4201J	22	(16,920.34)		(16,920.34)
	Apr '02	BBK	00000	00	(10,000,000.00)		(10,000,000.00)
	Apr '02	BBK	00000	BD	(20,000,000.00)		(20,000,000.00)
	Apr '02	BCC	4301A	Payables	(5,068.14)		(5,068.14)
	Apr '02	BDC	00000	00	(127,297,794.92)		(127,297,794.92)
	Apr '02	BDC	00000	BD	(175,731,842.00)		(175,731,842.00)
	Apr '02	BDC	4201J	GA	16,920.34		16,920.34
	Apr '02	BDD	00000	00	(20,000,000.00)		(20,000,000.00)
	Apr '02	BDD	00000	BD	(20,000,000.00)		(20,000,000.00)
	Apr '02	BIB	00000	00	(280,817,901.88)		(280,817,901.88)
	Apr '02	BIB	00000	BD	(190,000,000.00)		(190,000,000.00)
	Apr '02	BSA	00000	00	(50,000,000.00)		(50,000,000.00)
	Apr '02	BSA	00000	BD	(25,000,000.00)		(25,000,000.00)
	May '02	BA9	4201J	22	(71,667.40)		(71,667.40)
	May '02	BBK	00000	BD	(45,000,000.00)		(45,000,000.00)
	May '02	BDC	00000	BD	(229,454,609.00)		(229,454,609.00)
	May '02	BDC	4201J	GA	71,667.40		71,667.40
	May '02	BDD	00000	BD	(35,000,000.00)		(35,000,000.00)
	May '02	BIB	00000	BD	(220,000,000.00)		(220,000,000.00)
	May '02	BSA	00000	BD	(50,000,000.00)		(50,000,000.00)
	Jun '02	BA7	00000	Budgetary Trans	221,000,000.00		221,000,000.00
	Jun '02	BA9	00000	Budgetary Trans	350,000,000.00		350,000,000.00
	Jun '02	BBK	00000	BD	(50,000,000.00)		(50,000,000.00)
	Jun '02	BCC	4301A	Spreadsheet	5,380.97		5,380.97
	Jun '02	BDC	00000	BD	(250,000,000.00)		(250,000,000.00)
	Jun '02	BDD	00000	BD	(50,000,000.00)		(50,000,000.00)
	Jun '02	BIB	00000	BD	(200,000,000.00)		(200,000,000.00)
	Jun '02	BSA	00000	BD	(21,000,000.00)		(21,000,000.00)
							0.00
							(27,226,001.21)
	Oct '01	BA7	4101H	Spreadsheet	(24,885,081.55)		(24,885,081.55)
	Oct '01	BCC	2521A	Conversion	(4,868,734.06)		(4,868,734.06)
	Nov '01	BBC	2521A	Conversion	(1,705,050.68)		(1,705,050.68)
	Dec '01	BCC	2521A	Conversion	15,454,072.74		15,454,072.74

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
480100	Jan '02	BB9	41020	Spreadsheet	227,964,779.66	159,785,780.70	227,964,779.66
	Jan '02	BCC	2521A	Conversion	(52,549,888.92)		(52,549,888.92)
	Jan '02			Purchasing	47,224,932.75		47,224,932.75
	Feb '02	BCC	2521A	Purchasing	(5,177,340.03)		(5,177,340.03)
	Mar '02	BCC	2521A	Purchasing	(3,169,175.88)		(3,169,175.88)
	Apr '02	BCC	2521A	Purchasing	(2,906,461.34)		(2,906,461.34)
	May '02	BCC	2521A	Purchasing	(2,030,507.52)		(2,030,507.52)
	Jun '02	BA9	3302C	Spreadsheet	(28,432,565.67)		(28,432,565.67)
	Jun '02	BCC	2521A	Purchasing	(2,091,772.63)		(2,091,772.63)
	Jul '02	BCC	2521A	Purchasing	(1,651,429.84)		(1,651,429.84)
	Aug '02	BCC	2521A	Purchasing	(1,389,996.33)		(1,389,996.33)
						<b>Sub-Total</b>	159,785,780.70
490100						24,188,781.63	
	Oct '01	BA7	4101H	Spreadsheet	25,272,030.07		25,272,030.07
	Oct '01	BCC	2521A	Conversion	502,960.11		502,960.11
	Nov '01	BCC	2521A	Conversion	(2,113,635.21)		(2,113,635.21)
	Dec '01	BCC	2521A	Conversion	(4,971.45)		(4,971.45)
	Jan '02	BCC	2521A	Conversion	(1,139,033.68)		(1,139,033.68)
	Jan '02	BCC	2521A	Purchasing	4,775,329.07		4,775,329.07
	Feb '02	BCC	2521A	Payables	(4,679,549.53)		(4,679,549.53)
	Feb '02	BCC	2521A	Purchasing	5,177,340.03		5,177,340.03
	Mar '02	BCC	2521A	Payables	(5,370,127.35)		(5,370,127.35)
	Mar '02	BCC	2521A	Purchasing	3,169,175.88		3,169,175.88
	Apr '02	BA9	4201J	22	16,920.34		16,920.34
	Apr '02	BCC	2521A	Payables	(2,719,376.42)		(2,719,376.42)
	Apr '02	BCC	2521A	Purchasing	2,906,461.34		2,906,461.34
	Apr '02	BCC	2521A	Spreadsheet	337,625.08		337,625.08
	Apr '02	BCC	4301A	Payables	67.41		67.41
	Apr '02	BDC	4201J	22	(16,920.34)		(16,920.34)
	May '02	BCC	2521A	Payables	(2,473,056.72)		(2,473,056.72)
	May '02	BCC	2521A	Purchasing	2,030,507.52		2,030,507.52
	Jun '02	BCC	2521A	Payables	(2,080,947.57)		(2,080,947.57)
	Jun '02	BCC	2521A	Purchasing	2,091,772.63		2,091,772.63
	Jun '02	BCC	4301A	Spreadsheet	(67.41)		(67.41)
	Jul '02	BCC	2521A	Payables	(2,842,646.94)		(2,842,646.94)
	Jul '02	BCC	2521A	Purchasing	1,651,429.84		1,651,429.84
	Jul '02	BCC	4301A	Payables	(67.41)		(67.41)
	Aug '02	BCC	2521A	Payables	(1,692,433.99)		(1,692,433.99)
	Aug '02	BCC	2521A	Purchasing	1,389,996.33		1,389,996.33
						<b>Sub-Total</b>	24,188,781.63
						(156,749,561.11)	
	Oct '01	BA7	4101H	22	3,845.67		3,845.67
	Oct '01	BA7	4101H	Spreadsheet	(386,948.52)		(386,948.52)
	Oct '01	BCC	2521A	Conversion	4,365,773.95		4,365,773.95
	Nov '01	BCC	2521A	Conversion	3,818,685.89		3,818,685.89
	Dec '01	BCC	2521A	Conversion	11,773,054.26		11,773,054.26
	Jan '02	BB9	41020	Spreadsheet	(227,964,779.66)		(227,964,779.66)
	Jan '02	BCC	2521A	Conversion	1,688,660.78		1,688,660.78
	Feb '02	BCC	2521A	Payables	4,679,549.53		4,679,549.53
	Feb '02		4301A	Payables	34.80		34.80
	Mar '02	BCC	2521A	Payables	5,370,127.35		5,370,127.35
	Mar '02		4301A	Payables	278.03		278.03

**DRAFT**

## Modernization Partner

Federal Student Aid  
FFEL Program Financing Fund (4251)  
FMS (Post Split) to FMSS Differences  
August 2002

DRAFT

Account	Detail					Total Difference As of 06-30-02	Remaining Difference
	Month	LIM	Object Class		Amount		
531000							
						<b>Sub-Total</b>	3,975.00
531000	Jan '02	BA9	53040	44	12,631.70	37,037.46	12,631.70
	Feb '02	BA9	53040	44	6,977.22		6,977.22
	Mar '02	BA9	53040	44	4,388.05		4,388.05
	Apr '02	BA9	53040	44	7,606.10		7,606.10
	May '02	BA9	53040	44	(5,795.94)		(5,795.94)
	Jun '02	000	62049	Spreadsheet	340,752,191.25		340,752,191.25
	Jun '02	BA9	53040	44	3,327.14		3,327.14
	Jun '02	BA9	53040	Spreadsheet	(29,134.27)		(29,134.27)
	Jul '02	BA9	53040	44	5,032.36		5,032.36
	Jul '02	BA9	53040	Spreadsheet	29,134.27		29,134.27
	Aug '02	000	62049	Spreadsheet	(340,752,191.25)		(340,752,191.25)
	Aug '02	BA9	53040	44	2,870.83		2,870.83
						<b>Sub-Total</b>	37,037.46
610000	Jul '02	BCC	2521A	Payables	(23,522.08)	(134,419.68)	(23,522.08)
	Jul '02	BCC	2521A	Spreadsheet	(110,897.60)		(110,897.60)
							<b>Sub-Total</b> (134,419.68)
633000					0.00		
						<b>Sub-Total</b>	0.00

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Kevin Headen

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

KC Abadian

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Cynthia Heath,  
Accounting Division Director

\*\*\*\*\* This represents a post split FSA Trial Balance created to comply with credit reform requirements.

11/10/2002

## Modernization Partner

COMMENTS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
VBS Beginning balance difference - See Larry Smith analysis.
Probable mapping issue being researched by Pelican team.
VBS Beginning balance difference - See Larry Smith analysis.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Reverse fs cash adjustments
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.

COMMENTS
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Journal Import Created; Reestimate/int payable
Journal Import Created; Reestimate/int payable
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reestimate/int payable
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
To bring ieFARS conversion data in line with Oracle Acct Treatment.
VBS Beginning balance difference - See Larry Smith analysis.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Subacct Adjustment-Conversion - NONGAPS

COMMENTS
Subacct Adjustment-Conversion - NONGAPS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Conversion entry.
VBS Beginning balance difference - See Larry Smith analysis.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
Subacct Adjustment-Conversion - NONGAPS
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet
Probable mapping issue being researched by Pelican team.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.

COMMENTS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Conversion entry.
VBS Beginning balance difference - See Larry Smith analysis.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Conversion entry.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
To bring ieFARS conversion data in line with Oracle Acct Treatment.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Rev/Exp reclass
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Journal Import Created; Reestimate/int payable
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverse fs cash adjustments
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.

COMMENTS
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
VBS Beginning balance difference - See Larry Smith analysis.
Conversion entry.
Conversion entry.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
Conversion entry.
Conversion entry.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
Still researching difference.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
FACTS II ONLY
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
VBS Beginning balance difference - See Larry Smith analysis.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
Prompt Pay Reclass
See OCFO Rec. Payables entries are generated by OCFO Admin processing.

COMMENTS
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
VBS Beginning balance difference - See Larry Smith analysis.
Probable mapping issue being researched by Pelican team.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Still researching difference.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Still researching difference.
Journal Import Created; Reestimate/int payable
Journal Import Created; Reestimate/int payable
FACTS II ONLY
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
Reverse fs cash adjustments
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
6100 Reclass
Reverses FPLESSONJOLEZ JV-REPORTING USD Journal entry of FPLESSONJOLEZ Spreadsheet 6442564 "FPLESSONJOLEZ JV-REPORTING USD Journal entry of FPLESSONJOLEZ Spreadsheet 6442564 A 500057" batch from "JUL02"
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Reestimate/int payable
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.

COMMENTS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverse fs cash adjustments
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Reverses FTESSJONJCEUZ JV-REF ORTRNG USD Journal entry of FTESSJONJCEUZ Spreadsheet 644264. A 6000572 kept from "11 IN 02"
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.

COMMENTS
Reverses "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 13:08:15" journal entry of "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 13:08:15 - 453673" batch from "MAY-02".
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Still researching difference.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
Manual entry.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
Reverse fs cash adjustments
Reverses "FFLSJUN02 JV-REPORTING USD" journal entry of "FFLSJUN02 Spreadsheet 644254: A 500057" batch from "JUN-02"
Conversion entry.
Conversion entry.
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.

COMMENTS
Conversion entry.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Still researching difference.
Conversion entry.
Conversion entry.
Still researching difference.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Still researching difference.
Still researching difference.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Reverses Reverse FFEL MAY02 JV41 ELI SUBSIDY TRANSFER USD 20 MAY 02 14:30:15 Journal entry of "Reverse" FFEL MAY02 JV FFEL SUBSIDY TRANSFER USD 28 MAY 02 14:56:12 454024"
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.

COMMENTS
Probable mapping issue being researched by Pelican team.
Reverses "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 15:04:14" journal entry of "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 15:04:14 - 454079" batch from "MAY-02"
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Journal Import Created; 'Reverse Duplicate Apport. Avail. Entry
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverse fs cash adjustments
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Reverse duplicate apport avail entry
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverses "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD" journal entry of "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD" batch from "MAY-02"
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Still researching difference.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Probable mapping issue being researched by Pelican team.
Probable mapping issue being researched by Pelican team.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Reverses "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 14:56:13" journal entry of "Reverse "FFLSMAY02 JV-FFELP SUBSIDY TRNSFR USD"28-MAY-02 14:56:13 - 454079" batch from "MAY-02"
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.

COMMENTS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Journal Import Created; Reverse Duplicate Apport. Avail. Entry
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
FACTS II ONLY
FACTS II ONLY - POST SUBMISSION
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverse fs cash adjustments
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Reverse duplicate apport avail entry
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Reverses 11 ESSONJ00L02 JV RPT OKTING OSD Journal entry of 11 ESSONJ00L02 Spreadsheet 641254-A 600067" batch from "JULN 02"
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
See OCFO Rec. Receivables entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
FSA default source code
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Conversion entry.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
FSA default source code
Conversion entry.
FSA default source code
FSA default source code
Conversion entry.
FSA default source code

COMMENTS
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
FSA default source code
FSA default source code
FSA default source code
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
FSA default source code
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Probable mapping issue being researched by Pelican team.
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA source code
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA default source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Probable mapping issue being researched by Pelican team.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
FSA source code
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Prompt Pay Reclass
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
Reversal of fy01 f/s entry
Conversion entry.
Conversion entry.
Conversion entry.

COMMENTS
REVERSAL 901STMT059 CASH ADJUSTMENT
Conversion entry.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Reverse fs cash adjustments
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Reversal of fy01 f/s entry
Conversion entry.
Conversion entry.
Conversion entry.
Conversion entry.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Journal Import Created; ADTJAPR02 JV-ADMN ADJ USD; U.S. Bankruptcy Court 00000015
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Prompt Pay Reclass
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Purchasing entries are generated by OCFO Admin processing.
Probable mapping issue being researched by Pelican team.
Reversal of fy01 f/s entry
Conversion entry.
Conversion entry.
Conversion entry.
REVERSAL 901STMT059 CASH ADJUSTMENT
Conversion entry.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.

11/10/2002

COMMENTS
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Journal Import Created; Reestimate/int payable
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
FACTS II ONLY
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet 641354: A 500057" batch from "JUN-02".
Reestimate/int payable
See OCFO Rec. Nortridge A/R entries are generated by OCFO Admin processing.
See OCFO Rec. Payables entries are generated by OCFO Admin processing.
Reverses "FFLSJUNJUL02 JV-REPORTING USD" journal entry of "FFLSJUNJUL02 Spreadsheet 641354: A 500057" batch from "JUN-02".

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 101012**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	(38,509,446.44)	38,509,446.44
<b>July</b>						
BA9	4101H	Receivables			4,207.50	(4,207.50)
BB7	4101H	Receivables			4,444.00	(4,444.00)
BCC	2521A	Payables			(2,842,646.94)	2,842,646.94
BCC	4301A	Payables			(67.41)	67.41
<b>August</b>						
BA9	4101H	Receivables			10,831.67	(10,831.67)
BB7	4101H	Receivables			(491,317.98)	491,317.98
BCC	2521A	Payables			(1,692,433.99)	1,692,433.99
			E Bal	0.00	(43,516,429.59)	43,516,429.59

E Bal 08-31 (T/B)	0.00	(43,516,429.59)
Monthly Activity	0.00	(43,516,429.59)
E Bal to MA	0.00	0.00
Total Difference		<u>43,516,429.59</u>

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	2,223,556,442.20	(2,223,556,442.20)
July						
BA9	53010	44			3,264.79	(3,264.79)
BA9	53010	Receivables			7,081.00	(7,081.00)
BA9	53020	44			57,754.56	(57,754.56)
BA9	53020	Receivables			100.53	(100.53)
BA9	53030	44			13.90	(13.90)
BA9	53040	44			5,113.06	(5,113.06)
BB7	4101H	Spreadsheet			2,472,103.83	(2,472,103.83)
BIB	4101H	Spreadsheet			(672,365.83)	672,365.83
August						
BA9	53010	44			1,626.55	(1,626.55)
BA9	53010	Receivables			525,754.00	(525,754.00)
BA9	53020	44			37,395.93	(37,395.93)
BA9	53020	Receivables			12,971.00	(12,971.00)
BA9	53030	44			42.94	(42.94)
BA9	53040	44			2,918.30	(2,918.30)
			E Bal	0.00	2,226,010,216.76	(2,226,010,216.76)

E Bal 08-31 (T/B)	0.00	2,226,010,216.76
Monthly Activity	0.00	2,226,010,216.76
E Bal to MA	0.00	0.00
Total Difference		(2,226,010,216.76)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 101022**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	0.00	0.00
<b>July-No Differences</b>						
<b>August</b>						0.00
BB7	4101H	Receivables			(2,200.00)	2,200.00
						0.00
			E Bal	0.00	(2,200.00)	2,200.00

E Bal 08-31 (T/B)	0.00	(2,200.00)
Monthly Activity	0.00	(2,200.00)
E Bal to MA	0.00	0.00
Total Difference		<u>2,200.00</u>

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)  
**G/L 101023**  
 FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	4,082.60	(4,082.60)
<b>July - No differences.</b>						0.00
<b>August</b>						0.00
BA9	53010	Receivables			2,200.00	(2,200.00)
						0.00
			E Bal	0.00	6,282.60	(6,282.60)

E Bal 08-31 (T/B)	0.00	6,282.60
Monthly Activity	0.00	6,282.60
E Bal to MA	0.00	0.00
Total Difference		<u><u>(6,282.60)</u></u>

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 131000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	124,167,156.36	657,332,902.80	(533,165,746.44)
<b>July</b>						
BA9	4101H	Receivables			5,426,799.00	(5,426,799.00)
BA9	53010	Receivables			(8,737.00)	8,737.00
BA9	53020	Receivables			(100.53)	100.53
BB7	4101H	Receivables			1,292,239.00	(1,292,239.00)
<b>August</b>						
000	62049	Spreadsheet			(340,752,191.25)	340,752,191.25
BA9	4101H	Receivables			121,774.98	(121,774.98)
BA9	53010	Receivables			113,471,068.00	(113,471,068.00)
BA9	53020	Receivables			(12,971.00)	12,971.00
BA9	53040	Receivables			7,306.00	(7,306.00)
BB7	4101H	Receivables			(113,516,370.00)	113,516,370.00
			E Bal	124,167,156.36	323,361,720.00	(199,194,563.64)

E Bal 08-31 (T/B)	124,167,156.36	323,361,720.00
Monthly Activity	124,167,156.36	323,361,720.00
E Bal to MA	0.00	0.00
Total Difference	<u>(199,194,563.64)</u>	

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)  
**G/L 131010**  
 FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	4,676,242.43	(4,676,242.43)
<b>July</b>						
BA9	53010	44			(3,264.79)	3,264.79
BA9	53020	44			(29,111.56)	29,111.56
<b>August</b>						
BA9	53010	44			(1,627.85)	1,627.85
BA9	53020	44			12,415.29	(12,415.29)
			E Bal	0.00	4,654,653.52	(4,654,653.52)

E Bal 08-31 (T/B)	0.00	4,654,653.52	4,642,238.23
Monthly Activity	0.00	4,654,653.52	
E Bal to MA	0.00	0.00	
Total Difference		(4,654,653.52)	

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)  
**G/L 134000**  
 FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	464,355,738.43	236,228,050.96	228,127,687.47
<b>July-No Differences</b>						
<b>August</b>						
BB7	61053	22		67,071,583.15	67,071,583.15	0.00
BB7	65011	22		(12,438,553.46)	(12,438,553.46)	0.00
BB7	65024	22		(1,109,761.25)	(1,109,761.25)	0.00
BB7	65025	22		(19,307,220.37)	(19,307,220.37)	0.00
BB7	65027	22		(3,772,607.62)	(3,772,607.62)	0.00
			E Bal	494,799,178.88	266,671,491.41	228,127,687.47

E Bal 08-31 (T/B)	494,799,178.88	266,671,491.41
Monthly Activity	494,799,178.88	266,671,491.41
E Bal to MA	0.00	0.00
Total Difference		228,127,687.47

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)  
**G/L 134010**  
 FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	700,250.58	(700,250.58)
<b>July</b>						
BA9	53040	44			25,280.82	(25,280.82)
<b>August</b>						
BA9	53040	44			26,556.97	(26,556.97)
			E Bal	0.00	752,088.37	(752,088.37)

E Bal 8-31 (T/B)	0.00	752,088.37
Monthly Activity	0.00	752,088.37
E Bal to MA	0.00	0.00
Total Difference		<u><u>(752,088.37)</u></u>

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

## FMS (Post Split) to FMSS Detail Transaction Reconciliation August 2002

			FMS-ED	FMSS	DIFFERENCE
		Period Date	Amount	Amount	
Lim	Object Class	B Bal 7-01 (T/B)	2,009,728,633.85	1,922,390,776.56	87,337,857.29
July					
BA9	3302C	22	231,998,346.83	231,998,346.83	0.00
BA9	74011	22	(9,087,464.99)	(9,087,464.99)	0.00
BA9	74016	22	(249,221,101.32)	(249,221,101.32)	0.00
BA9	74016	Spreadsheet		63,669,735.80	(63,669,735.80)
BA9	74017	22	(17,352,647.40)	(17,352,647.40)	0.00
BA9	74018	22	(11,406,052.04)	(11,406,052.04)	0.00
BA9	74027	22	(5,619,817.82)	(5,619,817.82)	0.00
BB7	69011	22	1,431.87	1,431.87	0.00
BB7	69022	22	104,893.74	104,893.74	0.00
BB7	74013	22	(915,773.69)	(915,773.69)	0.00
BDC	61058	22	(62,029,626.34)	(62,029,626.34)	0.00
August					
BA9	3302C	22	193,825,892.16	193,825,892.16	0.00
BA9	74011	22	(11,259,292.23)	(11,259,292.23)	0.00
BA9	74016	22	(107,319,407.89)	(107,319,407.89)	0.00
BA9	74017	22	(9,895,818.96)	(9,895,818.96)	0.00
BA9	74018	22	(11,627,910.64)	(11,627,910.64)	0.00
BA9	74027	22	(9,372,053.19)	(9,372,053.19)	0.00
BB7	69022	22	324,524.53	324,524.53	0.00
BB7	74013	22	22,327,554.06	22,327,554.06	0.00
BDC	61058	22	(4,690,490.00)	(4,690,490.00)	0.00
BDC	74011	22	(4,990,061.61)	(4,990,061.61)	0.00
		E Bal	1,943,523,758.92	1,919,855,637.43	23,668,121.49

E Bal 8-31 (T/B)	1,943,523,758.92	1,919,855,637.43
Monthly Activity	1,943,523,758.92	1,919,855,637.43
E Bal to MA	0.00	0.00
Total Difference		23,668,121.49

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)  
**G/L 136010**  
 FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	42.60	(42.60)	
<b>July</b>							
BA9	53030	44			29.03	(29.03)	
BA9	53040	44			90.25	(90.25)	
<b>August</b>							
BA9	53030	44			7.18	(7.18)	
BA9	53040	44			165.36	(165.36)	
			E Bal	0.00	334.42	(334.42)	

E Bal 08-31 (T/B)	0.00	334.42
Monthly Activity	0.00	334.42
E Bal to MA	0.00	0.00
Total Difference		(334.42)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 139900**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(3,297,155,450.58)	(3,046,593,144.46)	(250,562,306.12)
<b>July</b>						
BA9	3302C	22		(231,998,346.83)	(231,998,346.83)	0.00
BA9	4101H	Receivables			(5,427,580.50)	5,427,580.50
BA9	4101H	Receivables			1,656.00	(1,656.00)
BA9	53020	44			(28,643.00)	28,643.00
BA9	53030	44			(42.93)	42.93
BA9	53040	44			(25,451.77)	25,451.77
BA9	74011	22		9,087,464.99	9,087,464.99	0.00
BA9	74016	22		249,221,101.32	249,221,101.32	0.00
BA9	74016	Spreadsheet			(63,669,735.80)	63,669,735.80
BA9	74017	22		17,352,647.40	17,352,647.40	0.00
BA9	74018	22		11,406,052.04	11,406,052.04	0.00
BA9	74027	22		5,619,817.82	5,619,817.82	0.00
BB7	4101H	Receivables			(3,096,421.00)	3,096,421.00
BB7	61053	22		(13,748,008.31)	(13,748,008.31)	0.00
BB7	65011	22		28,438,816.29	28,438,816.29	0.00
BB7	65024	22		1,204,071.38	1,204,071.38	0.00
BB7	65025	22		38,308,133.81	38,308,133.81	0.00
BB7	65027	22		3,133,825.84	3,133,825.84	0.00
BB7	69011	22		(1,431.87)	(1,431.87)	0.00
BB7	74013	22		915,773.69	915,773.69	0.00
BDC	61058	22		62,029,626.34	62,029,626.34	0.00
<b>August</b>						
BA9	3302C	22		(193,825,892.16)	(193,825,892.16)	0.00
BA9	4101H	Receivables			(131,642.65)	131,642.65
BA9	53010	44			1.30	(1.30)
BA9	53010	Receivables			(113,999,022.00)	113,999,022.00
BA9	53020	44			(49,811.22)	49,811.22
BA9	53030	44			(50.12)	50.12
BA9	53040	44			(26,769.80)	26,769.80
BA9	53040	Receivables			(7,306.00)	7,306.00
BA9	74011	22		11,259,292.23	11,259,292.23	0.00
BA9	74016	22		107,319,407.89	107,319,407.89	0.00
BA9	74017	22		9,895,818.96	9,895,818.96	0.00
BA9	74018	22		11,627,910.64	11,627,910.64	0.00
BA9	74027	22		9,372,053.19	9,372,053.19	0.00
BB7	4101H	Receivables			114,005,497.98	(114,005,497.98)
BB7	61053	22		(67,071,583.15)	(67,071,583.15)	0.00
BB7	65011	22		12,438,553.46	12,438,553.46	0.00
BB7	65024	22		1,109,761.25	1,109,761.25	0.00
BB7	65025	22		19,307,220.37	19,307,220.37	0.00
BB7	65027	22		3,772,607.62	3,772,607.62	0.00
BB7	74013	22		(22,327,554.06)	(22,327,554.06)	0.00
BDC	61058	22		4,690,490.00	4,690,490.00	0.00
BDC	74011	22		4,990,061.61	4,990,061.61	0.00
			E Bal	(3,203,627,758.82)	(3,025,520,774.21)	(178,106,984.61)

Federal Student Aid  
 FFEL Program  
 Financing Fund (4251X)

**G/L 139900**

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
 August 2002

			FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(3,297,155,450.58)	(3,046,593,144.46)
			E Bal 08-31 (T/B)	(3,203,627,758.82)	(3,025,520,774.21)
			Monthly Activity	(3,203,627,758.82)	(3,025,520,774.21)
			E Bal to MA	0.00	0.00
			Total Difference		(178,106,984.61)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 211000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(2,703,833,515.20)	(2,700,055,954.02)	(3,777,561.18)
<b>July</b>						
BA9	3302C	22		(0.01)	(0.01)	(0.00)
BA9	4201B	22		0.03	0.03	(0.00)
BA9	4201D	22		(0.01)	(0.01)	(0.00)
BA9	74011	22		(352.45)	(352.45)	(0.00)
BB7	65011	22		(0.02)	(0.02)	0.00
BCC	2521A	Payables			(632,999.85)	632,999.85
BCC	2521A	Spreadsheet			(110,897.60)	110,897.60
<b>August</b>						
BCC	2521A	Payables			167,420.35	(167,420.35)
			E Bal	(2,703,833,867.66)	(2,700,632,783.58)	(3,201,084.08)

E Bal 08-31 (T/B)	(2,703,833,867.66)	(2,700,632,783.58)
Monthly Activity	(2,703,833,867.66)	(2,700,632,783.58)
E Bal to MA	0.00	0.00
Total Difference		(3,201,084.08)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 211001**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	(908,888.55)	908,888.55	
<b>July</b>							
BCC	2521A	Payables			2,366,752.85	(2,366,752.85)	
BCC	2521A	Purchasing			(1,651,429.84)	1,651,429.84	
<b>August</b>							
BCC	2521A	Payables			1,487,782.33	(1,487,782.33)	
BCC	2521A	Purchasing			(1,389,996.33)	1,389,996.33	
			E Bal	0.00	(95,779.54)	95,779.54	

E Bal 08-31 (T/B)	0.00	(95,779.54)
Monthly Activity	0.00	(95,779.54)
E Bal to MA	0.00	0.00
Total Difference		95,779.54

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 218000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(9,303,235,006.51)	(10,018,834,275.72)	715,599,269.21
<b>July</b>						
B41	4103B	22		177,964.96	177,964.96	0.00
BA7	4101G	22		39,339,752.68	39,339,752.68	0.00
BA7	4101H	22		187,673,267.22	187,673,267.22	0.00
BA9	3302C	22		231,998,346.83	231,998,346.83	(0.00)
BA9	4201B	22		25,406,599.32	25,406,599.32	0.00
BA9	4201C	22		14,414,381.05	14,414,381.05	0.00
BA9	4201D	22		1,769,027.93	1,769,027.93	0.00
BA9	4201J	22		77,268.33	77,268.33	0.00
BA9	53040	Spreadsheet			29,134.27	(29,134.27)
BA9	69036	22		(53,355.49)	(53,355.49)	0.00
BA9	74011	22		(9,211,426.13)	(9,211,426.13)	(0.00)
BA9	74016	22		(249,221,101.32)	(249,221,101.32)	0.00
BA9	74016	Spreadsheet			63,669,735.80	(63,669,735.80)
BA9	74017	22		(17,352,647.40)	(17,352,647.40)	0.00
BA9	74018	22		(11,406,052.04)	(11,406,052.04)	0.00
BB7	63011	22		(47,776,635.19)	(47,776,635.19)	0.00
BB7	63014	22		(18,448,202.80)	(18,448,202.80)	0.00
BB7	65011	22		(31,146,221.42)	(31,146,221.42)	0.00
BB7	65024	22		(1,204,071.38)	(1,204,071.38)	0.00
BB7	65025	22		(38,308,133.81)	(38,308,133.81)	0.00
BB7	65031	22		(1,416.21)	(1,416.21)	0.00
BB7	65051	22		(5,184.19)	(5,184.19)	0.00
BB7	69011	22		(11,138,218.55)	(11,138,218.55)	0.00
BB7	69030	22		(36,461,181.21)	(36,461,181.21)	0.00
BB7	69031	22		(3,654,355.96)	(3,654,355.96)	0.00
BB7	74013	22		(4,345,410.73)	(4,345,410.73)	0.00
BCC	2521A	Payables			17,482.07	(17,482.07)
BCC	2521A	Purchasing			1,651,429.84	(1,651,429.84)
BPI	65011	22		(36.74)	(36.74)	0.00
BVF	4103H	22		11,240,670.00	11,240,670.00	0.00
BVF	4103I	22		4,422,636.48	4,422,636.48	0.00
BVF	4103J	22		336,159.00	336,159.00	0.00
BVF	4103K	22		6,696,960.00	6,696,960.00	0.00
BVF	4103L	22		927,244.68	927,244.68	0.00
<b>August</b>						
000	4301C	Spreadsheet			340,752,191.25	(340,752,191.25)
B41	4103B	22		18,708,882.64	18,708,882.64	0.00
BA7	4101G	22		29,030,600.64	29,030,600.64	0.00
BA7	4101H	22		282,533,261.54	282,533,261.54	0.00
BA9	3302C	22		193,825,892.16	193,825,892.16	0.00
BA9	4201B	22		22,470,095.99	22,470,095.99	0.00
BA9	4201C	22		8,793,840.72	8,793,840.72	0.00
BA9	4201D	22		1,136,891.01	1,136,891.01	0.00
BA9	4201J	22		48,456.99	48,456.99	0.00
BA9	69036	22		(41,878.51)	(41,878.51)	0.00
BA9	74011	22		(11,353,615.14)	(11,353,615.14)	0.00
BA9	74016	22		(107,319,407.89)	(107,319,407.89)	0.00
BA9	74017	22		(9,895,818.96)	(9,895,818.96)	0.00
BA9	74018	22		(11,627,910.64)	(11,627,910.64)	0.00
BB7	63011	22		(66,777,310.49)	(66,777,310.49)	0.00
BB7	63014	22		(12,125,391.68)	(12,125,391.68)	0.00
BB7	65011	22		(14,258,316.55)	(14,258,316.55)	0.00

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

**G/L 218000**

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(9,303,235,006.51)	(10,018,834,275.72)	715,599,269.21
BB7	65024	22		(1,109,761.25)	(1,109,761.25)	0.00
BB7	65025	22		(19,307,220.37)	(19,307,220.37)	0.00
BB7	65031	22		(1,688.45)	(1,688.45)	0.00
BB7	65051	22		(5,396.48)	(5,396.48)	0.00
BB7	69011	22		(7,834,763.60)	(7,834,763.60)	0.00
BB7	69030	22		(25,843,297.47)	(25,843,297.47)	0.00
BB7	74013	22		(2,451,609.80)	(2,451,609.80)	0.00
BCC	2521A	Payables			37,231.31	(37,231.31)
BCC	2521A	Purchasing			1,389,996.33	(1,389,996.33)
BDC	74011	22		(4,990,061.61)	(4,990,061.61)	0.00
BPI	65011	22		(44.48)	(44.48)	0.00
BVF	4103J	22		336,159.00	336,159.00	0.00
BVF	4103K	22		3,966,553.00	3,966,553.00	0.00
BVF	4103L	22		983,824.84	983,824.84	0.00
			E Bal	(8,991,597,413.44)	(9,299,649,481.78)	308,052,068.34

E Bal 8-31 (T/B)	(8,991,597,413.44)	(9,299,649,481.78)
Monthly Activity	(8,991,597,413.44)	(9,299,649,481.78)
E Bal to MA	0.00	0.00
Total Difference		308,052,068.34

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 406000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE
			B Bal 07-01 (T/B)	Amount	Amount
Lim	Object Class	B Bal 7-01 (T/B)	433,083,842.57	342,842,980.09	90,240,862.48
<b>July</b>					0.00
000	00000	Budgetary Transaction	832,414,006.00	832,414,006.00	0.00
BA9	3302C	22	(638,521.40)	(638,521.40)	0.00
BA9	4101H	Receivables		(4,207.50)	4,207.50
BA9	4201B	22	(389,490.41)	(389,490.41)	0.00
BA9	4201C	22	(9,078,270.02)	(9,078,270.02)	0.00
BA9	4201D	22	(5,249.81)	(5,249.81)	0.00
BA9	53010	44		(3,264.79)	3,264.79
BA9	53010	Receivables		(11,625.90)	11,625.90
BA9	53020	44		(57,754.56)	57,754.56
BA9	53020	Receivables		(301.59)	301.59
BA9	53030	44		(13.90)	13.90
BA9	53040	44		(5,113.06)	5,113.06
BA9	69036	22	(53,355.49)	(53,355.49)	0.00
BA9	74011	22	(9,211,778.57)	(9,211,778.57)	0.00
BA9	74016	22	(249,221,101.32)	(249,221,101.32)	0.00
BA9	74016	Spreadsheet		61,352,023.05	(61,352,023.05)
BA9	74017	22	(17,352,647.40)	(17,352,647.40)	0.00
BA9	74018	22	(11,406,052.04)	(11,406,052.04)	0.00
BB7	63011	22	(47,776,635.19)	(47,776,635.19)	0.00
BB7	63014	22	(18,448,202.80)	(18,448,202.80)	0.00
BB7	65011	22	(31,146,221.42)	(31,146,221.42)	0.00
BB7	65024	22	(1,204,071.38)	(1,204,071.38)	0.00
BB7	65025	22	(38,308,133.81)	(38,308,133.81)	0.00
BB7	65031	22	(1,416.21)	(1,416.21)	0.00
BB7	65051	22	(5,184.19)	(5,184.19)	0.00
BB7	69011	22	(11,138,218.55)	(11,138,218.55)	0.00
BB7	69022	22	167,249.05	167,249.05	0.00
BB7	69030	22	(36,461,181.21)	(36,461,181.21)	0.00
BB7	69031	22	(3,654,355.96)	(3,654,355.96)	0.00
BB7	74013	22	(4,345,410.73)	(4,345,410.73)	0.00
BPI	65011	22	(36.74)	(36.74)	0.00
<b>August</b>					
000	00000	Budgetary Transaction	150,441,547.00	150,441,547.00	0.00
BA9	3302C	22	(633,319.64)	(633,319.64)	0.00
BA9	4101H	Receivables		(10,831.67)	10,831.67
BA9	4201B	22	(18,260.11)	(18,260.11)	0.00
BA9	4201C	22	(8,760,337.83)	(8,760,337.83)	0.00
BA9	4201D	22	(32,143.80)	(32,143.80)	0.00
BA9	53010	44		(1,626.55)	1,626.55
BA9	53010	Receivables		(526,259.00)	526,259.00
BA9	53020	44		(37,395.93)	37,395.93
BA9	53020	Receivables		(12,971.00)	12,971.00
BA9	53030	44		(42.94)	42.94
BA9	53040	44		(2,918.30)	2,918.30
BA9	69036	22	(41,878.51)	(41,878.51)	0.00
BA9	74011	22	(11,353,615.14)	(11,353,615.14)	0.00
BA9	74016	22	(107,319,407.89)	(107,319,407.89)	0.00
BA9	74017	22	(9,895,818.96)	(9,895,818.96)	0.00
BA9	74018	22	(11,627,910.64)	(11,627,910.64)	0.00

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

**G/L 406000**

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE
			B Bal 07-01 (T/B)	Amount	Amount
Lim	Object Class		B Bal 7-01 (T/B)	433,083,842.57	342,842,980.09
					90,240,862.48
BB7	4101H	Receivables		7,279.99	(7,279.99)
BB7	63011	22		(66,777,310.49)	(66,777,310.49)
BB7	63014	22		(12,125,391.68)	(12,125,391.68)
BB7	65011	22		(14,258,316.55)	(14,258,316.55)
BB7	65024	22		(1,109,761.25)	(1,109,761.25)
BB7	65025	22		(19,307,220.37)	(19,307,220.37)
BB7	65031	22		(1,688.45)	(1,688.45)
BB7	65051	22		(5,396.48)	(5,396.48)
BB7	69011	22		(7,834,763.60)	(7,834,763.60)
BB7	69022	22		7,497,090.50	7,497,090.50
BB7	69030	22		(25,843,297.47)	(25,843,297.47)
BB7	74013	22		(53,520,524.37)	(53,520,524.37)
BDC	74011	22		(4,990,061.61)	(4,990,061.61)
BPI	65011	22		(44.48)	(44.48)
					0.00
			E Bal	578,301,731.15	548,745,845.02
					29,555,886.13

E Bal 08-31 (T/B)	578,301,731.15	548,745,845.02
Monthly Activity	578,301,731.15	548,745,845.02
E Bal to MA	0.00	0.00
Total Difference		29,555,886.13

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 420100**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

		Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	B Bal 7-01 (T/B)	6,531,431,288.94	52,317,605,991.75	(45,786,174,702.81)
July - No differences.					0.00
August-No Differences					0.00
					0.00
					0.00
		E Bal	6,531,431,288.94	52,317,605,991.75	(45,786,174,702.81)

E Bal 08-31 (T/B)	6,531,431,288.94	52,317,605,991.75
Monthly Activity	6,531,431,288.94	52,317,605,991.75
E Bal to MA	0.00	0.00
Total Difference	<u>(45,786,174,702.81)</u>	

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 420102**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			FMS-ED	FMSS	DIFFERENCE
		Period Date	Amount	Amount	
Lim	Object Class	B Bal 7-01 (T/B)	0.00	(45,786,174,702.81)	45,786,174,702.81
July - No differences.					0.00
August					0.00
					0.00
					0.00
E Bal	0.00	E Bal	0.00	(45,786,174,702.81)	45,786,174,702.81

E Bal 08-31 (T/B)	0.00	(45,786,174,702.81)	
Monthly Activity	0.00	(45,786,174,702.81)	
E Bal to MA	0.00		0.00
Total Difference		45,786,174,702.81	

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 426600**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	4,737,007.79	4,725,685.54	11,322.25
<b>July</b>						
BA9	53030	44			13.90	(13.90)
BA9	53040	44			5,113.06	(5,113.06)
BA9	69036	22		53,355.49	53,355.49	0.00
BB7	69022	22		(167,249.05)	(167,249.05)	0.00
<b>August</b>						
BA9	53030	44			42.94	(42.94)
BA9	53040	44			2,918.30	(2,918.30)
BA9	69036	22		41,878.51	41,878.51	0.00
BB7	69011	22		5,496.02	5,496.02	0.00
BB7	69022	22		(7,498,443.76)	(7,498,443.76)	0.00
BB7	74013	22		55,175,404.36	55,175,404.36	0.00
			E Bal	52,347,449.36	52,344,215.31	3,234.05
E Bal 08-31 (T/B)						

E Bal 08-31 (T/B)	52,347,449.36	52,344,215.31
Monthly Activity	52,347,449.36	52,344,215.31
E Bal to MA	0.00	0.00
Total Difference		3,234.05

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 451000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

Lim	Object Class	Source Code	Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
			B Bal 07-01 (T/B)	(1,065,990,880.28)	(1,156,231,742.76)	90,240,862.48
<b>July</b>						
000	00000	Budgetary Transaction			(6,153,098.63)	6,153,098.63
000	00000	Spreadsheet		1,050,040,245.36	1,056,193,343.99	(6,153,098.63)
BA9	00000	44			(66,146.31)	66,146.31
BA9	3302C	22		(638,521.40)	(638,521.40)	0.00
BA9	4101H	Receivables			(4,207.50)	4,207.50
BA9	4201B	22		(389,490.41)	(389,490.41)	0.00
BA9	4201C	22		(9,078,270.02)	(9,078,270.02)	0.00
BA9	4201D	22		(5,249.81)	(5,249.81)	0.00
BA9	53010	Receivables			(11,625.90)	11,625.90
BA9	53020	Receivables			(301.59)	301.59
BA9	69036	22		(53,355.49)	(53,355.49)	0.00
BA9	74011	22		(9,211,778.57)	(9,211,778.57)	0.00
BA9	74016	22		(249,221,101.32)	(249,221,101.32)	0.00
BA9	74016	Spreadsheet			61,352,023.05	(61,352,023.05)
BA9	74017	22		(17,352,647.40)	(17,352,647.40)	0.00
BA9	74018	22		(11,406,052.04)	(11,406,052.04)	0.00
BB7	63011	22		(47,776,635.19)	(47,776,635.19)	0.00
BB7	63014	22		(18,448,202.80)	(18,448,202.80)	0.00
BB7	65011	22		(31,146,221.42)	(31,146,221.42)	0.00
BB7	65024	22		(1,204,071.38)	(1,204,071.38)	0.00
BB7	65025	22		(38,308,133.81)	(38,308,133.81)	0.00
BB7	65031	22		(1,416.21)	(1,416.21)	0.00
BB7	65051	22		(5,184.19)	(5,184.19)	0.00
BB7	69011	22		(11,138,218.55)	(11,138,218.55)	(0.00)
BB7	69022	22		167,249.05	167,249.05	0.00
BB7	69030	22		(36,461,181.21)	(36,461,181.21)	0.00
BB7	69031	22		(3,654,355.96)	(3,654,355.96)	0.00
BB7	74013	22		(4,345,410.73)	(4,345,410.73)	0.00
BPI	65011	22		(36.74)	(36.74)	0.00
<b>August</b>						
000	00000	Budgetary Transaction		(45,659,898.40)	(45,659,898.40)	0.00
000	00000	Spreadsheet		45,659,898.40	45,659,898.40	0.00
BA9	00000	44			(41,983.72)	41,983.72
BA9	3302C	22		(633,319.64)	(633,319.64)	0.00
BA9	4101H	Receivables			(10,831.67)	10,831.67
BA9	4201B	22		(18,260.11)	(18,260.11)	0.00
BA9	4201C	22		(8,760,337.83)	(8,760,337.83)	0.00
BA9	4201D	22		(32,143.80)	(32,143.80)	0.00
BA9	53010	Receivables			(526,259.00)	526,259.00
BA9	53020	Receivables			(12,971.00)	12,971.00
BA9	69036	22		(41,878.51)	(41,878.51)	0.00
BA9	74011	22		(11,353,615.14)	(11,353,615.14)	0.00
BA9	74016	22		(107,319,407.89)	(107,319,407.89)	0.00
BA9	74017	22		(9,895,818.96)	(9,895,818.96)	0.00
BA9	74018	22		(11,627,910.64)	(11,627,910.64)	0.00
BB7	4101H	Receivables			7,279.99	(7,279.99)
	63011	22		(66,777,310.49)	(66,777,310.49)	0.00
	63014	22		(12,125,391.68)	(12,125,391.68)	0.00
	65011	22		(14,258,316.55)	(14,258,316.55)	0.00
	65024	22		(1,109,761.25)	(1,109,761.25)	0.00

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

**G/L 451000**

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(1,065,990,880.28)	(1,156,231,742.76)	90,240,862.48
	65025	22		(19,307,220.37)	(19,307,220.37)	0.00
	65031	22		(1,688.45)	(1,688.45)	0.00
	65051	22		(5,396.48)	(5,396.48)	0.00
	69011	22		(7,834,763.60)	(7,834,763.60)	0.00
	69022	22		7,499,797.02	7,499,797.02	0.00
	69030	22		(25,843,297.47)	(25,843,297.47)	0.00
	74013	22		(53,520,524.37)	(53,520,524.37)	0.00
BDC	74011	22		(4,990,061.61)	(4,990,061.61)	0.00
BPI	65011	22		(44.48)	(44.48)	0.00
			E Bal	(853,585,592.82)	(883,141,478.95)	29,555,886.13

E Bal 08-31 (T/B)	(853,585,592.82)	(883,141,478.95)
Monthly Activity	(853,585,592.82)	(883,141,478.95)
E Bal to MA	(0.00)	0.00
Total Difference		29,555,886.13

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

G/L 459000

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(1,127,971,617.57)	(1,366,376,560.09)	238,404,942.52
<b>July</b>						
000	00000	Budgetary Transaction		(1,244,542,640.00)	(188,349,296.01)	(1,056,193,343.99)
000	00000	Spreadsheet			(1,056,193,343.99)	1,056,193,343.99
BA9	00000	44			66,146.31	(66,146.31)
BA9	3302C	22		638,521.40	638,521.40	0.00
BA9	4101H	Receivables			4,207.50	(4,207.50)
BA9	4201B	22		389,490.41	389,490.41	0.00
BA9	4201C	22		9,078,270.02	9,078,270.02	0.00
BA9	4201D	22		5,249.81	5,249.81	0.00
BA9	53010	Receivables			11,625.90	(11,625.90)
BA9	53020	Receivables			301.59	(301.59)
BA9	69036	22		53,355.49	53,355.49	0.00
BA9	74011	22		9,211,778.57	9,211,778.57	0.00
BA9	74016	22		249,221,101.32	249,221,101.32	0.00
BA9	74016	Spreadsheet			(61,352,023.05)	61,352,023.05
BA9	74017	22		17,352,647.40	17,352,647.40	0.00
BA9	74018	22		11,406,052.04	11,406,052.04	0.00
BB7	63011	22		47,776,635.19	47,776,635.19	0.00
BB7	63014	22		18,448,202.80	18,448,202.80	0.00
BB7	65011	22		31,146,221.42	31,146,221.42	0.00
BB7	65024	22		1,204,071.38	1,204,071.38	0.00
BB7	65025	22		38,308,133.81	38,308,133.81	0.00
BB7	65031	22		1,416.21	1,416.21	0.00
BB7	65051	22		5,184.19	5,184.19	0.00
BB7	69011	22		11,138,218.55	11,138,218.55	0.00
BB7	69022	22		(167,249.05)	(167,249.05)	0.00
BB7	69030	22		36,461,181.21	36,461,181.21	0.00
BB7	69031	22		3,654,355.96	3,654,355.96	0.00
BB7	74013	22		4,345,410.73	4,345,410.73	0.00
BPI	65011	22		36.74	36.74	0.00
<b>August</b>						
000	00000	Budgetary Transaction		(688,995,931.60)	(688,995,931.60)	0.00
000	00000	Spreadsheet		(45,659,898.40)	(45,659,898.40)	0.00
BA9	00000	44			41,983.72	(41,983.72)
BA9	3302C	22		633,319.64	633,319.64	0.00
BA9	4101H	Receivables			10,831.67	(10,831.67)
BA9	4201B	22		18,260.11	18,260.11	0.00
BA9	4201C	22		8,760,337.83	8,760,337.83	0.00
BA9	4201D	22		32,143.80	32,143.80	0.00
BA9	53010	Receivables			526,259.00	(526,259.00)
BA9	53020	Receivables			12,971.00	(12,971.00)
BA9	69036	22		41,878.51	41,878.51	0.00
BA9	74011	22		11,353,615.14	11,353,615.14	0.00
BA9	74016	22		107,319,407.89	107,319,407.89	0.00
BA9	74017	22		9,895,818.96	9,895,818.96	0.00
BA9	74018	22		11,627,910.64	11,627,910.64	0.00
BB7	4101H	Receivables			(7,279.99)	7,279.99
	63011	22		66,777,310.49	66,777,310.49	0.00
	63014	22		12,125,391.68	12,125,391.68	0.00
	65011	22		14,258,316.55	14,258,316.55	0.00
	65024	22		1,109,761.25	1,109,761.25	0.00

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)

**G/L 459000**

FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount	
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(1,127,971,617.57)	(1,366,376,560.09)	238,404,942.52
	65025	22		19,307,220.37	19,307,220.37	0.00
	65031	22		1,688.45	1,688.45	0.00
	65051	22		5,396.48	5,396.48	0.00
	69011	22		7,834,763.60	7,834,763.60	0.00
	69022	22		(7,498,443.76)	(7,498,443.76)	0.00
	69030	22		25,843,297.47	25,843,297.47	0.00
	74013	22		53,520,524.37	53,520,524.37	0.00
BDC	74011	22		4,990,061.61	4,990,061.61	0.00
BPI	65011	22		44.48	44.48	0.00
			E Bal	(2,269,533,776.41)	(2,568,623,695.28)	299,089,918.87

E Bal 08-31 (T/B)	(2,269,533,776.41)	(2,568,623,695.28)
Monthly Activity	(2,269,533,776.41)	(2,568,623,695.28)
E Bal to MA	0.00	0.00
Total Difference		299,089,918.87

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 480100**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(129,022,056.96)	(291,849,263.83)
July					162,827,206.87
BCQ	2521A	Purchasing		1,651,429.84	(1,651,429.84)
August					
BCQ	2521A	Purchasing		1,389,996.33	(1,389,996.33)
E Bal				(288,807,837.66)	159,785,780.70

E Bal 08-31 (T/B)	(129,022,056.96)	(288,807,837.66)
Monthly Activity	(129,022,056.96)	(288,807,837.66)
E Bal to MA	0.00	0.00
Total Difference		159,785,780.70

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 490100**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	21,009,708.76	(4,672,795.03)	25,682,503.79
<b>July</b>						
BCC	2521A	Payables			2,842,646.94	(2,842,646.94)
BCC	2521A	Purchasing			(1,651,429.84)	1,651,429.84
BCC	4301A	Payables			67.41	(67.41)
<b>August</b>						
BCC	2521A	Payables			1,692,433.99	(1,692,433.99)
BCC	2521A	Purchasing			(1,389,996.33)	1,389,996.33
			<b>E Bal</b>	<b>21,009,708.76</b>	<b>(3,179,072.86)</b>	<b>24,188,781.62</b>

E Bal 08-31 (T/B)	21,009,708.76	(3,179,072.86)
Monthly Activity	21,009,708.76	(3,179,072.86)
E Bal to MA	0.00	0.00
Total Difference		24,188,781.62

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 490200**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	(4,543,599,708.94)	(4,382,315,999.49)	(161,283,709.45)
<b>July</b>						
B41	4103B	22		(177,964.96)	(177,964.96)	0.00
BA7	4101G	22		(39,339,752.68)	(39,339,752.68)	0.00
BA7	4101H	22		(187,673,267.22)	(187,673,267.22)	0.00
BA9	3302C	22		(232,636,868.23)	(232,636,868.23)	0.00
BA9	4201B	22		(25,796,089.73)	(25,796,089.73)	0.00
BA9	4201C	22		(23,492,651.07)	(23,492,651.07)	0.00
BA9	4201D	22		(1,774,277.74)	(1,774,277.74)	0.00
BA9	4201J	22		(77,268.33)	(77,268.33)	0.00
BCC	2521A	Payables			(2,842,646.94)	2,842,646.94
BCC	4301A	Payables			(67.41)	67.41
BVF	4103H	22		(11,240,670.00)	(11,240,670.00)	0.00
BVF	4103I	22		(4,422,636.48)	(4,422,636.48)	0.00
BVF	4103J	22		(336,159.00)	(336,159.00)	0.00
BVF	4103K	22		(6,696,960.00)	(6,696,960.00)	0.00
BVF	4103L	22		(927,244.68)	(927,244.68)	0.00
<b>August</b>						
B41	4103B	22		(18,708,882.64)	(18,708,882.64)	0.00
BA7	4101G	22		(29,164,912.03)	(29,164,912.03)	0.00
	4101H	22		(282,576,916.72)	(282,576,916.72)	0.00
BA9	3302C	22		(194,459,211.80)	(194,459,211.80)	0.00
	4201B	22		(22,488,356.10)	(22,488,356.10)	0.00
	4201C	22		(17,554,178.55)	(17,554,178.55)	0.00
	4201D	22		(1,169,034.81)	(1,169,034.81)	0.00
	4201J	22		(48,456.99)	(48,456.99)	0.00
BCC	2521A	Payables			(1,692,433.99)	1,692,433.99
BPI	65011	22		0.00	0.00	0.00
BVF	4103J	22		(336,159.00)	(336,159.00)	0.00
	4103K	22		(3,966,553.00)	(3,966,553.00)	0.00
	4103L	22		(983,824.84)	(983,824.84)	0.00
			<b>E Bal</b>	<b>(5,649,648,005.54)</b>	<b>(5,492,899,444.43)</b>	<b>(156,748,561.11)</b>

E Bal 08-31 (T/B)	(5,649,648,005.54)	(5,492,899,444.43)
Monthly Activity	(5,649,648,005.54)	(5,492,899,444.43)
E Bal to MA	0.00	0.00
Total Difference		(156,748,561.11)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 497200**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE
			Period Date	Amount	Amount
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	102,094,200.58	102,563,401.00
					(469,200.42)
<b>July</b>					
BA9	3302C	22		638,521.40	638,521.40
					0.00
BA9	4101H	Receivables			4,207.50
					(4,207.50)
BA9	4201B	22		389,490.41	389,490.41
					0.00
BA9	4201C	22		9,078,270.02	9,078,270.02
					0.00
BA9	4201D	22		5,249.81	5,249.81
					0.00
BA9	53010	44			3,264.79
					(3,264.79)
BA9	53010	Receivables			11,625.90
					(11,625.90)
BA9	53020	44			57,754.56
					(57,754.56)
BA9	53020	Receivables			301.59
					(301.59)
<b>August</b>					
BA9	3302C	22		633,319.64	633,319.64
					0.00
BA9	4101H	Receivables			10,831.67
					(10,831.67)
BA9	4201B	22		18,260.11	18,260.11
					0.00
BA9	4201C	22		8,760,337.83	8,760,337.83
					0.00
BA9	4201D	22		32,143.80	32,143.80
					0.00
BA9	53010	44			1,626.55
					(1,626.55)
BA9	53010	Receivables			526,259.00
					(526,259.00)
BA9	53020	44			37,395.93
					(37,395.93)
BA9	53020	Receivables			12,971.00
					(12,971.00)
BB7	4101H	Receivables			(3,304.99)
					3,304.99
			<b>E Bal</b>	<b>121,649,793.60</b>	<b>122,781,927.52</b>
					(1,132,133.92)

E Bal 08-31 (T/B)	121,649,793.60	122,781,927.52
Monthly Activity	121,649,793.60	122,781,927.52
E Bal to MA	0.00	0.00
Total Difference		(1,132,133.92)

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 497201**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class		B Bal 7-01 (T/B)	0.00	0.00	0.00
July-No Differences						
August						
BB7	4101H	Receivables			(3,975.00)	3,975.00
E Bal				0.00	(3,975.00)	3,975.00

E Bal 08-31 (T/B)	0.00	(3,975.00)
Monthly Activity	0.00	(3,975.00)
E Bal to MA	0.00	0.00
Total Difference		3,975.00

MBIN	COMBINATION_ACCOUNT	ENABLED_FL	RECON_FL	CATEGORY
0	101	R	N	N
				B

Federal Student Aid  
FFEL Program  
Financing Fund (4251X)  
**G/L 531000**  
FMS (Post Split) to FMSS Detail Transaction Reconciliation  
August 2002

			Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source Code	B Bal 07-01 (T/B)	0.00	(340,752,191.25)	340,752,191.25
<b>July</b>						
BA9	53040	44			(5,032.36)	5,032.36
BA9	53040	Spreadsheet			(29,134.27)	29,134.27
<b>August</b>						
000	62049	Spreadsheet			340,752,191.25	(340,752,191.25)
BA9	53040	44			(2,870.83)	2,870.83
			E Bal	0.00	(37,037.46)	37,037.46

E Bal 08-31 (T/B)	0.00	(37,037.46)
Monthly Activity	0.00	(37,037.46)
E Bal to MA	0.00	0.00
Total Difference		37,037.46